CGST: MATRIX OF LEGAL PROVISIONS

Central Goods and Services Tax Act, 2017

(Notifications, Circulars, Orders and Instructions, Section-wise)

UPDATED ON 01.11.2026

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1. About this Matrix

This matrix places every section and schedule of the Central Goods and Services Tax (CGST) Act, 2017 against the notifications, circulars, orders and instructions issued under it, together with the related Rules and Forms, the subject of each instrument and remarks, followed by the tables of superseded or rescinded instruments. The matter is current up to 01.11.2026.

(i) Colour Coding Scheme Used in the Document

Currently valid notification	Currently valid Circular / Order / Instruction	Rules and Forms
Superseded / Rescinded notification / Circular / Order	No notification / circular / order issued so far	Section No. and its heading
Chapter No. and heading	Omitted section	Act banner / Schedules

(ii) Key Figures at a Glance

21 Chapters	**190** Sections (incl. lettered)	**3** Schedules	**76** Sections with instruments	**111** Sections with no instrument yet	**3** Omitted sections
225 Notification entries (valid)	**347** Circular / Order / Instruction entries	**13** Rule / Form entries	**91** Superseded / rescinded entries	**87** Entries in rescinded tables	**676** All entries in matrix

How to use this matrix

- ➤ Click any chapter, section or sub-provision in the INDEX to jump straight to it in the matrix.
- ➤ Click "▲ INDEX" on a chapter band, or "◀ Go to INDEX" in the footer of any page, to return to the INDEX.
- ➤ The colour of the instrument cell shows its status: green – valid notification, grey – valid circular / order / instruction, blue – Rules and Forms, salmon – superseded / rescinded, yellow – none issued so far.
- ➤ Each row of the matrix lists the principal instrument; later amendments are mentioned within the same cell. Counts above are of such entries.
- ➤ Page numbers in the INDEX may shift slightly in Word: select all (Ctrl+A) and press F9 to refresh them.

2. Matrix of Legal Provisions

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
The CGST Act, 2017				
CHAPTER I – PRELIMINARY				▲ INDEX
Section 1	Short title, extent and commencement.	**Notification No. 1/2017-Central Tax, dated 19.6.2017**.	It brought into effect the sections 1 to 5, 10,22 to 30, 139, 146 and 164 of the CGST Act, 2017 with effect from 22.06.2017.	
		Notification No. 9/2017-Central Tax, dated 28.6.2017.	It brought into effect sections 6 to 9, 11 to 21, 31 to 41, 42 (except proviso to 42(9)), 43 (except proviso to 43(9)), 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 with effect from 1.7.2017.	
		Notification No. 33/2017-Central Tax, dated 15.9.2017	It brought into effect provision of section 51 (1) of the CGST Act, 2017 with regard to persons specified in clause (a), (b) and (d) with effect from 18.09.2017.	**Superceded** [*vide* notification *No. 50/2018-Central Tax, dated 15.09.2018]*
		Notification No. 50/2018-Central Tax, dated 13.09.2018 as amended *vide* notification No. 57/2018-Central Tax, dated 23.10.2018; No. 61/2018-Central Tax, dated 05.11.2018; notification No. 73/2018-Central Tax, dated 31.12.2018, and last amended *vide* notification No. 25/2024-Central Tax, dated 09.10.2024.	It brought into force the provisions of Section 51 (1) (a), (b), (c) and (d) of the CGST Act, 2017 with effect from 1.10.2018. It also specified persons under clause (d) of sub-section (1) of Section 51 of the CGST Act, 2017.	
		Notification No. 51/2018-Central Tax, dated 13.09.2018	It brought into force the provisions of Section 52 of the CGST Act, 2017 with effect from 01.10.2018.	
	Amendment effected vide the CGST (Amendment) Act, 2018 (No. 31 of 2018)	**Notification No. 02/2019-Central Tax, dated 29.01.2019.**	It brought into force the provisions of the CGST (Amendment) Act, 2018 (31 of 2018) except clause (b) of section 8, section 17, section 18, clause (a) of section 20, sub-clause (i) of clause (b) and sub-clause (i) of clause (c) of section 28 with effect from 01.02.2019.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
	Amendment effected vide Finance (No.2) Act, 2019 (No. 23 of 2019).	**Notification No. 39/2019-Central Tax, dated 31.08.2019**	It brought into force the section 103 of the Finance (No. 2) Act, 2019 (No. 23 of 2019) with effect from 01.09.2019.	
	Amendment effected vide Finance (No.2) Act, 2019 (No. 23 of 2019)	**Notification No. 01/2020-Central Tax, dated 01.01.2020**	It brought into force the provisions of sections 92 to 112, except section 92, section 97, section 100 and sections 103 to 110 of the Finance (No. 2) Act, 2019 (23 of 2019) with effect from 01.01.2020.	
	Amendment effected vide section 128 of the Finance Act, 2020 (12 of 2020)	**Notification No. 43/2020-Central Tax, dated 16.05.2020**	It brought into force the provision of section 128 of the Finance Act, 2020 (12 of 2020) with effect from 18.05.2020.	
	Amendment effected vide Section 118, 125, 129 and 130 of the Finance Act, 2020 (12 of 2020)	**Notification No. 49/2020-Central Tax, dated 24.06.2020**	It brought into force the provisions of section 118, 125, 129 and 130 of the Finance Act, 2020 (12 of 2020) with effect from 30.06.2020.	
	Amendment effected vide Section 100 of the Finance (No. 2) Act, 2019 (23 of 2019).	**Notification No. 63/2020-Central Tax, dated 25.08.2020**	It brought into force the provisions of section 100 of the Finance (No. 2) Act, 2019 (23 of 2019) with effect from 01.09.2020.	
	Amendment effected vide Section 97 of the Finance (No. 2) Act, 2019.	**Notification No. 81/2020-Central Tax, dated 10.11.2020.**	It brought into force the amendment effected in sub-section (1), (2), and (7) of Section 39 vide Finance (No.2) Act, 2019 with effect from 10.11.2020.	
	Amendment effected vide Section 119, 120, 121, 122, 123, 124, 126, 127 and 131 of the Finance Act, 2020 (12 of 2020).	**Notification No. 92/2020-Central Tax, dated 22.12.2020.**	It brought into force the amendment effected vide section 119, 120, 121, 122, 123, 124, 126, 127 and 131 of the Finance Act, 2020 (12 of 2020) with effect from 01.01.2021.	
	Amendment effected vide section 112 of the Finance Act, 2021 (13 of 2021).	**Notification No. 16/2021-Central Tax, dated 01.06.2021.**	It brought into force the amendment effected *vide* section 112 of the Finance Act, 2021 (13 of 2021) with effect from 01.07.2017.	
	Amendment effected vide section 110 and 111 of the Finance Act, 2021 (13 of 2021).	**Notification No.29/2021-Central Tax, dated 30.07.2021**	It brought into force the amendment effected *vide* section 110 and 111 of the Finance Act, 2021 (13 of 2021) with effect from 01.08.2021.	
	Amendment effected vide	**Notification No. 39/2021-Central Tax,**	It brought into force the amendment effected *vide*	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
	section 108, 109 and 113 to 122 of the Finance Act, 2021 (13 of 2021)	**dated 21.12.2021**	section 108, 109 and 113 to 122 of the Finance Act, 2021 (13 of 2021) with effect from **01.01.2022**.	
	Amendment effected vide section 123 of the Finance Act, 2021 (13 of 2021)	**Notification No. 27/2023-Central Tax, dated 31.07.2023**	It brought into force the amendment effected *vide* section 123 of the Finance Act, 2021 (13 of 2021) with effect from **01.10.2023**.	
	Amendment effected vide clause (c) of section 110 and section 111 of the Finance Act, 2022 (6 of 2022).	**Notification No. 09/2022-Central Tax, dated 5.07.2022**	It brought into force the amendment effected *vide* clause © of section 110 and section 111 of the Finance Act, 2022 (6 of 2022) with effect from **05.07.2022**.	
	Amendments effected vide section 100 to 114, except clause (c) of section 110 and section 111 of the Finance Act, 2022 (6 of 2022).	**Notification No. 18/2022-Central Tax, dated 28.09.2022**	It brought into force the amendment effected section 110 to 114, except clause (c) of section 110 and section 111 of the Finance Act, 2022 (6 of 2022) with effect from **01.10.2022**.	
	Amendments effected vide sections 137 to 162 of the Finance Act, 2023 (8 of 2023)	**Notification No. 28/2023-Central Tax, dated 31.07.2023**	It brought into force the amendment effected *vide* sections 137 to 162 (except sections 149 to 154) of the Finance Act, 2023 (8 of 2023) with effect from **01.10.2023**. It also brought into force the amendments effected vide sections 149 to 154 of the Finance Act, 2023 with effect from 01.08.2023.	
	The CGST (Amendment) Act, 2023 (30 of 2023).	**Notification No. 48/2023-Central Tax, dated 29.09.2023**	It brought into force the provision of the CGST (Amendment) Act, 2023 (30 of 2023) with effect from 01.10.2023.	
	Amendments effected by section 11 to 13 of the Finance Act, 2024 (8 of 2024)	**Notification No.16/2024-Central Tax, dated 06.08.2024**	It brought into force the amendment effected vide section 11 to 13 of the Finance Act, 2024 (8 of 2024) of section 13 with effect from 01.10.2024 and section 11 and 12 with effect from 01.04.2025.	
	Amendments effected by the Finance (No. 2) Act, 2024 (15 of 2024)	**Notification No.17/2024-Central Tax, dated 27.09.2024**	It brought into force the amendments effected *vide* the Finance (No. 2) Act, 2024 (15 of 2024) as under :- Provisions of section 118, 142, 148 and 150 of the Act with effect from **27.09.2024**; and Provisions of sections 114 to 117, 119 to 141, 143 to	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			147, 149 and 151 to 157 of the said Act with effect from **01.11.2024**.	
	Amendments effected by the Finance Act, 2025 (7 of 2025)	**Notification No. 16/2025-Central Tax, dated 17.09.2025**	It brought into force the amendments affected by the provisions of clauses (ii) and (iii) of section 21, sections 122 to 124 and sections 126 to 134 the Finance Act, 2025 (7of 2025) with effect from **17.09.2025**.	
	Amendments effected by the Finance Act, 2026 (4 of 2026)	**Notification No. 3/2026-Central Tax, dated 26.10.2026**	It brought into force the amendments affected by the provisions of sections 153 to 155 of the Finance Act, **2026 (4 of 2026) w**ith effect from **1.11.2026**.	
Section 2 .	**Definitions**	*No notification / circular / order issued so far*		
2(13)	***Intermediary***	**Circular No. 159/15/2021-GST**	Clarification on doubts related to scope of "Intermediary".	
2(91)	***Proper Officer***	**Circular No. 1/1/2017-GST, dated 26.06.2017**	It specifies proper officer for provisions relating to registration and composition levy under the CGST Act, 2017 or the rules made thereunder.	It has been amended vide circular No. 223/17/224-GST, dated 10.07.2024.
		Circular No. 3/3/2017-GST, dated 05.07.2017	It specifies proper officer in respect of provisions other than registration and composition levy under the CGST Act, 2017	It has been further amended vide Circular No. 31/5/2018-GST, dated 09.02.2018.
		Circular No. 9/9/2017-GST, dated 18.10.2017	It authorizes officers for enrolling or rejecting applications for enrolment of GST Practitioners.	Also issued under Section 20 of the IGST Act, 2017
		Circular No. 31/05/2018-GST, dated 09.02.2018 as amended *vide* Circular No. 169/01/2022, dated 12.03.2022 and No.239/33/2024-GST dated 04.12.2024.	It specifies Proper Officer under Sections 73 and 74 of the CGST Act, 2017. It also amended Circular No. 3/3/2017-GST, dated 05.07.2017.	Also issued under section 20 of the IGST Act, 2017.
		Circular No. 223/17/2024-GST, dated 10.07.2024.	Amendment in Circular No. 1/1//2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder.	
		Circular No. 254/11/2025-GST, dated	Assigning proper officer under section 74A, section	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		27.10.2025.	75(2) and section 122 of the CGST Act, 2017	
CHAPTER II - ADMINISTRATION				▲ INDEX
Section 3	Officers under this Act.	**Notification No. 2/2017-Central Tax, dated 19.06.2017** as amended *vide* notification No. 79/2018-Central Tax, dated 31.12.2018; No. 04/2019-Central Tax, dated 29.01.2019 (effective from 01.02.2019); No. 51/2019-Central Tax, dated 31.10.2019; No. 2/2021-Central Tax, dated 12.01.2021; No. 02/2022-Central Tax, dated 11.03.2022; No. 39/2023-Central Tax, dated 17.08.2023; No. 05/2024-Central Tax, dated 30.01.2024 (w.e.f. 05.08.2023); No. 10/2024-Central Tax, dated 29.05.2024; No. 11/2024-Central Tax, dated 30.05.2024; and No. 27/2024-Central Tax, dated 25.11.2024.	It appoints officers of Central Tax and specifies territorial jurisdiction of Principal Chief Commissioner of Central tax and Chief Commissioner of Central Tax. It empowered certain JC/ADC of Central Tax to adjudicate the Show cause notices issued by DGGI (Inserted Paragraph 3A along with Table V *vide* Notification No. 02/2022-Central Tax, dated 11.03.2022). Table V substituted vide notification no. 27/2024-Central Tax, dated 25.11.2024.	*Also issued under section 3 of the IGST Act, 2017.*
		Circular No. 31/05/2018-GST, dated 09.02.2018	Proper officer under sections 73 and 74 of the CGST Act, 2017 and under IGST Act, 2017-Reg.	*Amended vide circular No. 169/01/2022-GST, dated 12.03.2022. Further amended vide* Circular No. 239/33/2024-GST, dated 04.12.2024
		Circular No. 239/33/2024-GST, dated 04.12.2024	Amendment of Circular No. 31/05/2018-GST, dated 09.02.2018 on proper officer under section 73 and 74 of the CGST Act, 2017 and under the IGST Act, 2017.	
		Notification No. 14/2017-Central Tax, dated 1.7.2017 (effective from 1.7.2017) as amended vide notification No. 01/2023-Central Tax, dated 4.1.2023.	It appoints officers of Directorate General of GST intelligence, Directorate General of GST, Directorate General of Audit as Central Tax officers and invests them with all the powers under CGST Act, 2017 and IGST Act, 2017. It assigned powers of Superintendent of Central Tax to the Additional Assistant Directors in DGGI, DGGST	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			and DG, Audit (Ref: Notification No. 01/2023-Central Tax, dated 04.01.2023).	
Section 4	**Appointment of officers.**	*No notification / circular / order issued so far*		
Section 5	**Powers of officers.**	*No notification / circular / order issued so far*		
		Notification No. 2/2017-Central Tax, dated 19.06.2017 as amended *vide* notification No. 79/2018-Central Tax, dated 31.12.2018; No. 04/2019-Central Tax, dated 29.01.2019 (effective from 01.02.2019); No. 51/2019-Central Tax, dated 31.10.2019; No. 2/2021-Central Tax, dated 12.01.2021; No. 02/2022-Central Tax, dated 11.03.2022; No. 39/2023-Central Tax, dated 17.08.2023; No. 05/2024-Central Tax, dated 30.01.2024 (w.e.f. 05.08.2023); No. 10/2024-Central Tax, dated 29.05.2024; No. 11/2024-Central Tax, dated 30.05.2024; No. 27/2024-Central Tax, dated 25.11.2024; and No. 10/2025-Central Tax, dated 13.03.2025.	It appoints officers of Central Tax and specifies territorial jurisdiction of Principal Chief Commissioner of Central tax and Chief Commissioner of Central Tax. It empowered certain JC/ADC of Central Tax to adjudicate the Show cause notices issued by DGGI (Inserted Paragraph 3A along with Table V *vide* Notification No. 02/2022-Central Tax, dated 11.03.2022).	*Also issued under section 3 of the IGST Act, 2017.*
		Notification No. 14/2017-Central Tax, dated 1.7.2017 (effective from 1.7.2017) as amended vide notification No. 01/2023-Central Tax, dated 4.1.2023.	It appoints officers of Directorate General of GST intelligence, Directorate General of GST, Directorate General of Audit as Central Tax officers and invests them with all the powers under the CGST Act, 2017 and the IGST Act, 2017.' It assigned powers of Superintendent of Central Tax to the Additional Assistant Directors in DGGI, DGGST and DG, Audit (Ref: Notification No. 01/2023-Central Tax, dated 04.01.2023).	
		Notification No. 05/2020-Central Tax, dated 13.01.2020.	It authorized Pr. Commissioner/Commissioner and Additional Commissioner/ Joint Commissioner as Revisionary Authority under section 108 of the CGST Act, 2017.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 35/2023-Central Tax, dated 31.07.2023	It appointed common adjudicating authority to adjudicate the multiple SCNs pertaining to different jurisdictional States in the case of M/s BSH Household appliance manufacturing Pvt. Limited, Mumbai.	*also issued under section 3 of the IGST Act, 2017).*
		Notification No. 40/2023-Central Tax, dated 17.08.2023	It appointed common adjudicating authority to adjudicate the multiple SCNs pertaining to different jurisdictional States in the case of M/s United Spirits Limited, Mumbai.	
		Notification No. 328/2024-Central Tax, dated 13.12.2024	It appointed the Additional Commissioner, CGST, Chandigarh as common adjudicating authority to adjudicate the multiple SCNs pertaining to the DGGI in the case of M/s Sushil Kumar Munish Kumar and otheRs.	
		Notification No. 31/2024-Central Tax, dated 13.12.2024	It appointed the Additional Commissioner, CGST, Chandigarh as common adjudicating authority to adjudicate the multiple SCNs pertaining to the DGGI in the case of M/s Sushil Kumar Munish Kumar and others.	
		Circular No. 1/1/2017-GST, dated 26.06.2017	It specifies proper officer for provisions relating to registration and composition levy under the CGST Act, 2017 or the rules made thereunder.	
		Circular No. 3/3/2017-GST, dated 05.07.2017	It specifies proper officer in respect of provisions other than registration and composition levy under the CGST Act, 2017	It has been further amended vide Circular No. 31/5/2018-GST, dated 09.02.2018.
		Circular No.9/ 9/2017-GST, dated 18.10.2017	It authorizes officers for enrolling or rejecting applications for enrolment of GST Practitioners.	Also issued under section 20 of the IGST Act, 2017.
		Circular No. 31/05/2018-GST, dated 09.02.2018	It specifies Proper Officer under Sections 73 and 74 of the CGST Act, 2017. It also amended Circular No. 3/3/2017-GST, dated 05.07.2017.	Also issued under section 20 of the IGST Act, 2017.
		Order No. 2/2019-GST, dated 12.03.2019	It assigns the specified cases to the Commissioner of Central Tax, Mumbai Central for the purpose of exercise of powers under section 73, 74, 75 and 76 of the CGST Act, 2019.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 6	Authorization of officers of State tax or Union territory tax as proper officer in certain circumstances.	**Notification No. 39/2017-Central Tax, dated 13.10.2017** as amended *vide* notification No. 10/2018-Central Tax, dated 23.01.2018.	It empowers the State/ UT tax officers to exercise powers under section 54 or Section 55 of the CGST Act, 2017.	
CHAPTER-III - LEVY AND COLLECTION OF TAX				▲ INDEX
Section 7	Scope of Supply	**Notification No. 14/2017-Central Tax (Rate), dated 28.06.2017** as amended vide notification No. 16/2018-Central Tax (Rate), dated 26.07.2018 (effective 27.07.2018)	It notifies certain activities or transactions undertaken by the Central Government or state Government or any local authority, engaged as public authority, which shall neither be treated as a supply of goods nor a supply of services.	
		Notification No. 25/2019-Central Tax (Rate), dated 30.09.2019.	It notified "service by way of grant of alcoholic liquor license, against consideration in the form of license fee or application fee or by whatever name it is called" undertaken by the State Governments in which they are engaged as public authorities, to be treated neither as a supply of goods nor a supply of service.	
		Circular No. 12/12/2017-GST, dated 26.10.2018	Clarification regarding applicability of GST on the superior Kerosene Oil (SKO) retained for the manufacture of Linear Alkyl Benzene (LAB).	
		Circular No. 22/22/2017-GST, dated 21.12.2017	Clarification on Issues regarding treatment of Supply by an Artist in Various States and Supply of Goods by Artists from Galleries.	
		Circular No. 29/03/2018-GST, dated 25.01.2018	Clarification regarding applicability of GST on Polybutylene feedstock and Liquefied petroleum Gas Retained for the manufacture of Poly Iso-Butylene and Propylene or Di-butyl para Cresol-Reg.	
		Circular No. 53/27/2018-GST, dated 09.08.2018	Clarification regarding applicability of GST on the Petroleum gases retained for manufacture of petroleum and Chemical Products.	
		Circular No. 76/50/2018-GST, dated 31.12.2018	Clarification on certain issues (sale by Government departments to unregistered person; leviability of penalty under section 73(11) of the CGST Act; rate of	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST.	
		Circular No. 196/08/2023-GST, dated 17.07.2023	Clarification on taxability of shares held in a subsidiary company by the holding Company	
		Circular No. 199/11/2023-GST, dated 17.07.2023	Clarification regarding taxability of services provided by an office of any organization in one state to the office of that organization in another state, both being distinct persons.	
		Circular No. 201/13/2023-GST, dated 01.08.2023	Clarification regarding applicability of GST on certain services.	
		Circular No. 213/07/2024-GST, dated 26.06.2024	Clarification on the taxability of ESOP/ESPP/RSU provided by a company to its employees through its overseas holding company-Reg	
		Circular No. 215/9/2024-GST, dated 26.06.2024	Clarification on taxability of Salvage/ wreck value earmarked in the claim assessment of the damage caused to the motor vehicle-Reg	
		Circular No 218/12/2024-GST, dated 26.06.2024	Clarification regarding taxability of the transaction of providing loan by an overseas affiliate to its Indian affiliate or by a person to a related person.	
		Circular No. 228/22/2024-GST, dated 15.07.2024	Clarification regarding applicability of GST on certain services	
		Circular No. 229/23/2024-GST, dated 15.07.2024	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024 at New Delhi-Reg	
Section 8	**Tax liability on composite and mixed supplies**	*No notification / circular / order issued so far*		
Section 9	**Levy and collection**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 9(1)		**Notification No. 1/2017-Central Tax (Rate), dated 28.06.2017** (effective from 01.07.2017) as amended vide notification No. 18/2017-Central Tax (Rate), dated 30.06.2017; No. 19/2017-Central Tax (Rate), dated 18.08.2017; No. 27/2017-Central Tax (Rate), dated 22.09.2017; No. 34/2017-Central Tax (Rate), dated 13.10.2017; No. 41/2017-Central Tax (Rate), dated 14.11.2017; No. 6/2018-Central Tax (Rate), dated 25.01.2018; No. 18/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 24/2018-Central Tax (Rate), dated 31.12.2018 (effective from 1.1.2019); No. 08/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No. 12/2019-Central Tax (Rate), dated 30.07.2019 (w.e.f. 01.08.2019); No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 27/2019-Central Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020); No. 1/2020-Central Tax (Rate), dated 21.02.2020 (w.e.f.01.03.2020); No. 3/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020); No. 01/2021-Central Tax, dated 2.6.2021 (w.e.f. 2.6.2021); No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 13/2021-Central Tax (Rate), dated 27.10.2021 (w.e.f. 27.10.2021); No. 14/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022); No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.21/2021-Central Tax (Rate), dated 31.12.2021. (w.e.f. 01.01.2022); No.	It notifies rate of Central Tax leviable on Intra-State taxable supply of goods.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		01/2022-Central Tax (Rate), dated 31.03.2022 (w.e.f. 01.04.2022); No. 06/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No. 12/2022-Central Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No. 03/2023-Central Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No. 09/2023-Central Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No. 17/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 01/2024-Central Tax (rate), dated 03.01.2024 (w.e.f. 04.01.2024); No. 02/2024-Central Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024); No. 05/2024-Central Tax (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); and No. 1/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).		
		Notification No. 9/2025-Central tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025) read with corrigendum dated 18.09.2025 as amended *vide* notification No. 19/2025-Central Tax (Rate), dated 31.12.2025 (w.e.f. 01.02.2026); No. 01/2026-Central Tax (Rate), dated 30.04.2026 (w.e.f 01.05.2026); and No. 02/2026 – Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It notifies rate of Central Tax leviable on Intra-State taxable supply of goods.	It superseded notification No. 01/2017-Central Tax (Rate), dated 28.06.2017.
		Circular No. 155/11/2021-GST, dated 17.06.2021	Clarification regarding GST Rate on Laterals/Parts of Sprinklers or Drip Irrigation System-Reg (*Entry No. 195B of notification No. 01/2017-Central Tax (Rate), dated 28.06.2017).*	
		Notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 as amended	It prescribes rate of central tax leviable on Intra-State supplies of taxable services.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		vide notification No. 20/2017-Central Tax (Rate), dated 22.08.2017; No. 24/2017-Central Tax (Rate), dated 21.09.2017; No. 31/2017-Central Tax (Rate), dated 13.10.2017; No. 46/2017-Central Tax (Rate), dated 14.11.2017 (effective from 15.11.2017); No. 47/2017-Central Tax (Rate), dated 14.11.2017 (effective from 15.11.2017); No. 1/2018-Central Tax (Rate), dated 25.01.2018; No. 13/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 17/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 27/2018-Central Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No. 30/2018-Central Tax (Rate), dated 31.12.2018 (effective from 1.1.2019); and No. 03/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); and No. 10/2019-Central Tax (Rate), dated 10.05.2019; No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 26/2019-Central Tax (Rate), dated 22.11.2019; and No. 2/2020-Central Tax (Rate), dated 26.03.2020 (w.e.f. 01.04.2020); No. 02/2021-Central Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No. 04/2021-Central Tax (Rate), dated 14.06.2021; and No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 15/2021-Central Tax (Rate), dated 18.11.2021 (*w.e.f. 01.01.2022*, but superseded before coming into force); No. 22/2021-Central Tax (Rate), dated 31.12.2021 (*w.e.f. 01.01.2022*); No. 03/2022-Central Tax (Rate), dated		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		13.07.2022 (w.e.f. 18.07.2022); No. 05/2023-Central Tax (Rate), dated 9.5.2023; No. 06/2023-Central Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No. 12/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 7/2024-Central Tax (Rate), dated 08.10.2024 (w.e.f.10.10.2024); No. 05/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f.16.01.2025); and No. 06/2026–Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026)..		
		Circular No. 120/39/2019-GST, dated 11.10.2019	Clarification on the effective date of explanation inserted in notification No. 11/2017-CTR, dated 28.06.2017, Sr. No. 3(vi)-Reg	
		Circular No. 126/45/2019-GST, dated 22.11.2019	Clarification on scope of the notification entry at item (id), related to job work, under heading 9988 of Notification No. 11/2017-Central Tax (Rate), dated 28.06.2017.	
		Notification No. 37/2017-Central Tax (Rate), dated 13.10.2017	It notifies central tax on intra-state supplies of motor vehicles purchased by lesser prior to 1.7.2017 or by registered supplier of motor vehicle who purchased motor vehicle prior to 01.07.2017 and did not avail ITC on such vehicle. This exemption is valid only up to **30.06.2020**.	
		Notification No. 39/2017-Central Tax (Rate), dated 18.10.2017 as amended vide notification No. 11/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); and No. 03/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).	It notifies central tax rate of 2.5% on intra-state supplies of goods, namely, food preparation (chapter 19 or 21) put up in retail container and intended for free distribution to EWS under Central Government to Economically weaker section under Central Government /State Government Programme subject to fulfillment of prescribed condition.	
		Notification No. 2/2019-Central Tax (Rate), dated 07.03.2019 (effective	It provides composition scheme with effect from 1.4.2019 for suppliers of services with a tax rate of	*Also issued under section 11(1) and 16(1) of the CGST*

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		from 01.04.2019) as amended vide notification No. 9/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019) and No. 18/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).	6% having turnover in preceding year up to Rs.50 lakhs.	*Act, 2017. It provides a composition scheme for service provider through exemption route. Also relevant under section 10 of the CGST Act, 2017.*
		Notification No. 14/2025-Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It notified the rate of tax on bricks namely fly ash bricks, fly ash aggregates; fly ash blocks (6815); bricks of fossil meals or similar siliceous earths (6901 0010); building blocks (69041010); and earthen or roofing tiles (69051000).	
		Circular No. 06/06/2017-GST, dated 27.08.2017	It clarifies issue related to classification and GST Rate on lottery tickets.	
		Circular No. 30/4/2018-GST, dated 25.01.2018	It clarifies on Supplies made to the Indian Railways classifiable under Any Chapter, other than Chapter 86.	
		Circular No. 84/03/2019-GST, dated 01.01.2019	It clarifies on issue of classification of service of printing of pictures covered under 998386	
		Circular No. 85/04/2019- GST, dated 01.01.2019	It clarifies on issue of GST rate applicable on supply of food and beverage services by educational institution	
		Circular No. 177/09/2022-GST, dated 03.08.2022	Clarification regarding applicable GST rates and exemption on certain services.	
		Circular No. 178/10/2022-GST, dated 03.08.2022	GST applicability on liquidated damages, compensation and penalty arising out of breach of contract or other provisions of law.	
		Circular No. 179/11/2022-GST, dated 03.08.2022	Clarification regarding GST Rates and Classification (goods) based on the recommendation of the GST Council in its 47th meeting held on 28th-29th June at Chandigarh.	
		Circular No. 186/18/2022-GST, dated 27.12.2022	Clarification on various issues pertaining to GST	Clarification inter alia covers the issue of taxability of No claim Bonus offered by Insurance Companies and

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
				applicability of e-invoicing w.r.t. an entity.
		Circular No. 189/01/2023-GST, dated 13.01.2023	Clarification regarding GST Rates and classification of Certain goods.	
		Circular No. 190/02/2023-GST, dated 13.01.2023	Clarification regarding GST Rates and Classification of certain services.	
		Circular No. 191/03/2023-GST, dated 27.03.2023	Clarification regarding GST Rate and Classification of "Rab" based on the recommendation of the GST Council in its 49th Meeting held on 18th February, 2023-Reg.	
		Circular No. 200/12/2023-GST, dated 01.08.2023	Clarification regarding GST Rate and Classification of Certain Goods based on the recommendation of the GST Council in its 50th Meeting held on 11th July, 2023-Reg.	
		Circular No. 205/17/2023-GST, dated 31.10.2023.	Clarification regarding GST rate on imitation zari thread or yarn based on the recommendation of the GST Council in its 52nd meeting held on 7th October, 2023–reg.	
		Circular No.206/18/2023-GST, dated 31.10.2023	Clarifications regarding applicability of GST on certain services –reg.	
		Circular No. 244/01/2025-GST, dated 28.01.2025	Regularizing payment of GST on co-insurance premium apportioned by the lead insurer to the co-insurer and on ceding /re-insurance commission deducted from the reinsurance premium paid by the insurer to the reinsurer.	***Also refer to recommendations of GST Council in its 53rd meeting held on 22.06.2024.***
		Circular No. 245/02/2025-GST, dated 28.01.2025	Clarification regarding applicability of GST on certain services	
		Circular No. 247/04/2025-GST, dated 14.02.2025	Clarification regarding GST rates and Classification (goods) based on the recommendation of the GST Council in its 55th meeting held on 21.12.2024 at Jaisalmer.	
		Circular No. 265/11/2026-GST, dated 28.10.2026	Clarification regarding classification and applicability of GST on the supply of certain goods	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			based on the recommendations of the GST Council in its 57th meeting held on 8th October 2026, at New Delhi - reg.	
		Circular No. 266/12/2026-GST, dated 28.10.2026	Clarifications regarding applicability of GST on certain services - reg.	
Section 9(3)	*[Tax to be paid on reverse Charge basis].*	**Notification No. 4/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017)** as amended vide notification No. 36/2017-Central Tax (Rate), dated 13.10.2017; No. 43/2017-Central Tax (Rate), dated 14.11.2017 (effective from 15.11.2017); No. 11/2018-Central Tax (Rate), dated 28.05.2018; No. 10/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 14/2022-Central Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No. 19/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023; No. 06/2024-Central Tax (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); and No. 04/2026 – Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It specifies certain intra-state supplies of goods when supplied by a specified supplier and received by a specified recipient on which central tax is to be paid by such recipient of such intra-state supplies of goods on reverse charge basis.	
		Notification No. 13/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) as amended vide notification No. 22/2017-Central Tax (Rate), dated 22.08.2017; No. 33/2017-Central Tax (Rate), dated 13.10.2017; No. 3/2018-Central Tax (Rate), dated 25.01.2018; No. 15/2018-Central Tax (Rate), dated 26.07.2018(effective from 27.07.2018); No. 29/2018-Central Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No. 05/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.	It notified categories of supply of services when supplied by specified supplier to specified recipient of supply, where whole of central tax is required to be paid by the recipient of supply of services under Section 9(3) of CGST Act, 2017.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		22/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.29/2019-Central Tax (Rate), dated 31.12.2019; No. 05/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No 02/2023-Central Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No. 08/2023-Central Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No. 14/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 09/2024-Central Tax (Rate), dated 08.10.2024 (w.e.f. 10.10.2024) read with corrigendum dated 22.10.2024; No. 07/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025); and No. 08/2026 – Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Circular No. 119/38/2019-GST, dated 11.10.2019	Clarification Regarding Taxability of Supply of Securities under Securities Lending Scheme, 1997-Reg.	*With effect from 1.10.2019, the borrower of securities is liable to discharge GST as per Sr. No. 16.*
		Circular No. 130/49/2019-GST, dated 31.12.2019	Reverse Charge Mechanism on Renting of motor Vehicles-Reg	
Section 9(4)		**Notification No. 07/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019)** as amended vide notification No. 24/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).	It notifies certain services related to real estate sector to be taxed under Reverse Charge Mechanism.	
Section 9(5)	*[Tax to be paid by Electronic Commerce Operator]*	**Notification No. 17/2017-Central Tax (Rate), dated 28.06.2017** (w.e.f. 1.7.2017) as amended vide notification No. 23/2017-Central Tax (Rate), dated 22.08.2017; No. 17/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f.	It notifies the categories of services where Central tax on intra-state supplies is to be paid by Electronic Commerce operator (ECO).	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		01.01.2022); No. 16/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 08/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025); No. 17/2025-Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025); and No. 09/2026 – Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Circular No. 167/23/2021-GST, dated 17.12.2021	GST on Service Supplied by Restaurants through e-Commerce OperatoRs.	
	Circulars issued on issue of Levy and collection of GST	*No notification / circular / order issued so far*		
		Circular No. 11/11/2017-GST, dated 20.10.2017	Clarification on Taxability of Printing Contracts.	
		Circular No. 13/13/2017-GST, dated 27.10.2017	Clarification on classification of Unstitched Salwar Suits (Cut pieces of fabric) under GST.	
		Circular No. 16/16/2017-GST, dated 15.11.2017	Clarification regarding applicability of GST and availability of ITC in respect of Certain Services (It clarified on issues of applicability of GST on warehousing of Agricultural produce such as tea, processed coffee, jiggery, processed spices etc.; issue of leviability of GST on inter-state transfer of Aircraft engines, parts and accessories thereof and general insurance policies provided by a State Government employees of state government/police personnel etc.)	
		Circular No. 20/20/2017, dated 22.11.2017	It clarifies issue related to classification and GST rate on Terracotta Idols	
		Circular No. 19/19/2017-GST, dated 20.11.2017	Clarification on taxability of Custom milling of Paddy	
		Circular No. 21/21/2017-GST, dated 22.11.2017	It clarifies on issue of levy of IGST on Inter-State Movement of Rigs, Tools, and Spares, and all Goods on wheels (like Cranes).	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 27/01/2018-GST, dated 4.1.2018	Clarification regarding levy of GST on accommodation services, betting and gambling in casinos, horse racing, admission to Cinema, homestays, printing, legal services etc.	
		Circular No. 28/02/2018-GST, dated 08.01.2018 (with corrigendum)	Clarification regarding GST on college Hostel Mess Fees-Reg.	Withdrawn [*vide* Circular No. 50/24/2018-GST, dated 31.07.2018].
		Order No. 02/2018-Central Tax, dated 31.03.2018	Incidence of GST on Providing Catering Services in Train	Withdrawn [*vide* Circular No. 50/24/2018-GST, dated 31.07.2018].
		Circular No. 32/06/2018-GST, dated 12.02.2018	Clarification regarding GST in respect of Certain miscellaneous Services	
		Circular No. 34/8/2018-GST, dated 1.3.2018 [as amended vide Circular No. 46/20/2018-GST, dated 06.06.2018].	Clarification regarding GST in respect of certain services	S. No. 3 of Circular No. 34/8/2018-GST, dated 01.03.2018 modified vide Circular No. 46/20/2018-GST, dated 06.06.2018.
		Circular No. 35/9/2018-GST, dated 05.03.2018	Clarification on Joint Venture-Taxable Services provided by the Members of the Joint Venture (JV) to the JV and Vice Versa and Inter-se between the member of the JV-Reg.	
		Circular No. 44/18/2018-CGST, dated 02.05.2018	Clarification on Issue related to Taxability of "tenancy rights" under GST.	
		Circular No. 46/20/2018-GST, dated 06.06.2018	Applicable GST Rate on Priority Sector Lending Certificates (PSLCs), Renewable Energy Certificates (RECs) and Other Similar Scrips - Reg.	
		Circular No. 62/36/2018-GST, dated 12.09.2018	Levy of GST on Priority Sector Lending Certificates (PSLC)	
		Circular No. 93/12/2019-GST, dated 08.03.2019	Nature of Supply of Priority Sector Lending Certificates (PSLC)	
		Circular No. 47/21/2018-GST, dated 08.06.2018	Clarification of Certain Issues under GST. *[it also clarifies issues of reversal of ITC by OEM on mould and dies sent to component manufacturer, supply of*	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			goods and services in case of servicing of cars, books of account in case of auction of tea, coffee, rubber etc., transportation of goods by railways, issues relating to e-way bill etc.]	
		Circular No. 51/25/2018-GST, dated 31.07.2018	Applicability of GST on Ambulance Services Provided to Government by Private Service Providers under the National Health Mission (NHM)-Reg.	It clarifies that the Circular No. 210/2/2018-Service Tax, dated 30.05.2018 issued in context of service tax also applicable to GST.
		Circular No. 52/26/2018-GST, dated 09.08.2018	Clarification regarding Applicability of GST on Various Goods and Services [*namely, fortified toned milk, refined beet and cane sugar, tamarind kernel powder (modified and un-modified form, drinking water, plasma products, wipes using spun lace non-woven fabric, Real Zari Kasab (thread), Marine Engine, Quilt and comforter, Bus body building as supply of motor vehicle or job work, Disc Brake Pad).*	
		Circular No. 54/28/2018-GST, dated 09.08.2018	Classification of Fertilizers supplied for use in the manufacture of other Fertilizers at 5% GST Rate.	
		Circular No. 55/29/2018-GST, dated 10.08.2018	Taxability of Services Provided by Industrial Training Institutes (ITI).	
		Circular No. 66/40/2018-GST, dated 26.09.2018	GST on Residential Programmes or Camps meant for Advancement of Religion, Spirituality of Yoga by Religious and Charitable Trust.	
		Circular No. 80/54 /2018-GST, dated 31.12.2018	It clarified GST rates & classification (goods) of the following goods:- (i) Chhatua or Sattu (ii) Fish meal and other raw materials used for making cattle/poultry/aquatic feed (iii) Animal Feed Supplements/ feed additives from drugs (iv) Liquefied Petroleum Gas for Domestic Use (v) Polypropylene Woven and Non-Woven Bags and PP Woven and Non-Woven Bags laminated with BOPP (vi) Wood logs for pulping (vii) Bagasse based laminated particle board (viii) Embroidered fabric sold in three pieces cloth for lady suits (ix) Waste to	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			Energy Plant-scope of entry No. 234 of Schedule I of notification No.1/2017- Central Tax (Rate) dated 28.6.2017 (x) Turbo Charger for railways (xi) Rigs, tools & Spares moving inter-state for provision of service	
		Circular No. 81/55/2018-GST, dated 31.12.2018	Clarification regarding GST tax rate for Sprinkler and Drip Irrigation System including laterals	
		Circular No. 83/02/2019- GST, dated 01.01.2019	Applicability of GST on Asian Development Bank (ADB) and International Finance Corporation (IFC)	
		Circular No. 86/05/2019- GST, dated 01.01.2019	It clarifies on the issue of GST on Services of Business Facilitator (BF) or a Business Correspondent (BC) to Banking Company	
		Circular No. 100/19/2019-GST, dated 30.04.2019.	GST Applicability on Supply of Seed Certification Tags.	
		Circular No. 113/32/2019-GST, dated 11.10.2019	Clarification regarding GST Rates and Classification (Goods)-Reg.	
		Circular No. 114/33/2019-GST, dated 11.10.2019	Clarification on Scope of Support Services to Exploration, Mining or Drilling of Petroleum Crude or Natural Gas or Both.	
		Circular No. 115/34/2019-GST, dated 11.10.2019	Clarification on Issue of GST on Airport Levies	**Issued under section 168 of the CGST Act, 2017.**
		Circular No. 116/35/2019-GST, dated 11.10.2019	Levy of GST on the service of display of name or placing of name plates of the donor in the premises of Charitable Organizations Receiving Donation or Gifts from Individual Donors-Reg	
		Circular No. 118/37/2019-GST, dated 11.10.2019	Clarification regarding Determination of Place of Supply in case of Software/Design Services Related to Electronics Semi-conductor and Design Manufacturing (ESDM) Industry-Reg.	**Issued under Section 168 of the CGST Act, 2017.**
		Circular No. 119/38/2019-GST, dated 11.10.2019	Clarification regarding Taxability of Supply of Securities under Securities Lending Scheme, 1997-Reg.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 121/40/2019-GST, dated 11.10.2019	GST on License Fee charged by the States for grant of Liquor Licenses to Vendors-Reg.	
		Circular No. 140/10/2020-GST, dated 10.06.2020	Clarification in respect of levy of GST on Director's Remuneration.	
Section 10	**Composition Levy**	**Rule 3 to Rule 7 of CGST Rules, 2017**	**FORM GST CMP-01 to FORM GST CMP-07**	
		Notification No. 8/2017-Central Tax, dated 27.06.2017 as amended vide notification No. 46/2017-Central Tax, dated 13.10.2017; No. 1/2018-Central Tax, dated 1.1.2018; and No. 05/2019-Central Tax, dated 29.01.2019 (effective from 01.02.2019).	It notifies turnover limit for the purpose of composition levy scheme. It also excludes manufacturers of certain specified goods from the ambit of Composition Scheme.	***Superceded vide notification No. 14/2019-Central Tax, dated 07.03.2019 (effective from 01.04.2019)***
		Notification No. 14/2019-Central Tax, dated 07.03.2019 (w.e.f. 01.04.2019) as amended vide notification No. 43/2019-Central Tax, dated 30.09.2019 (w.e.f. 01.10.2019); No. 04/2022-Central Tax, dated 31.03.2022 (w.e.f. 01.04.2022); and No. 16/2022-Central Tax, dated 13.07.2022 (w.e.f. 18.07.2022).	It notifies turnover limit for the purpose of composition levy scheme. It also excludes manufacturers of certain specified goods from the ambit of Composition Scheme. It extended the benefit of special composition scheme to the taxpayers engaged in supply of fly ash brick or fly ash aggregate (6815), bricks of fossil meals or similar siliceous earths (6901 00 10), building bricks (6904 1000), earthen or roofing tiles (6905 1000).	
		The CGST (Removal of Difficulties) Order No. 01/2017-Central Tax, dated 13.10.2017	It was issued to remove the difficulties in respect of provision of section 10 of the CGST Act, 2017.	Superceded vide The CGST (Removal of Difficulties) Order No. 01/2019-Central Tax, dated 01.02.2019.
		The CGST (Removal of Difficulties) Order No. 01/2019-Central Tax, dated 01.02.2019.	It was issued to remove the difficulties in respect of provision of section 10 of the CGST Act, 2017.	
		Circular No. 1/1/2017, dated 26.06.2017	It specifies proper officer for provisions relating to Registration and Composition levy under the CGST Act, 2017 or the rules made thereunder.	
		Circular No. 77/51/2018-GST, dated 31.12.2018	It clarifies on the issue of denial of composition option by tax authorities and effective date thereof	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 97/16/2019-GST, dated 05.04.2019	It clarifies the issue of exercise of option to pay tax (composition scheme for service providers) under notification No. 2/2019-Central Tax (Rate), dated 07.03.2019.	
		Circular No. 121/40/2019-GST, dated 11.10.2019	GST on License Fee Charged by the States for Grant of Liquor Licenses to Vendors-Reg,	
Section 11	**Power to Grant exemption from tax**	*No notification / circular / order issued so far*		
Sub-section (1)	***[General Exemption]***	**Notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017)** as amended vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017; No. 35/2017-Central Tax (Rate), dated 13.10.2017; No. 42/2017-Central Tax (Rate), dated 14.11.2017, No. 7/2018-Central Tax (Rate), dated 25.01.2018; No. 19/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 25/2018-Central Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No. 15/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 9/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 19/2017-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No. 07/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No. 13/2022-Central Tax (rate), dated 30.12.2022 (w.e.f. 01.01.2023); No. 04/2023-Central Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No. 18/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 03/2024-Central Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024); and No. 02/2025-Central	It provides full exemption from payment of central tax to certain intra-state supplies of goods.	*Superceded vide notification No. 10/2025-Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).*

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).		
		Notification No. 10/2025-Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025) r/w corrigendum dated 18.09.2025; and No. 03/2026 – Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It provides full exemption from payment of central tax to certain intra-state supplies of goods.	
		Notification No. 3/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) as amended vide notification No. 16/2019-Central Tax (Rate), dated 30.09.2019 (01.10.2019); No. 08/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022; and No. 11/2025-Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It provides conditional exemption from payment of Central Tax in excess of 2.5% for specified intra-state supplies of goods for the purpose of specified petroleum operations.	
		Notification No. 7/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017)	It provides full exemption from payment of central tax to intra-supplies of goods when supplied by (i) Central Supply Department to unit run canteens /Authorized customers or (ii) by unit run canteens to the authorized customers.	
		Notification No. 8/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) as amended vide notification No. 38/2017-Central Tax (Rate), dated 13.10.2017; No. 10/2018-Central Tax (Rate), dated 23.03.2018; No. 12/2018-Central Tax (Rate), dated 29.06.2018; and No. 22/2018- Central Tax (Rate), dated 06.08.2018.	It fully exempts intra-state supply of goods or services or both received by a Registered Person from Un-registered person from payment of Central Tax under section 9(4) of CGST Act, 2017 up to 30.09.2019.	**Rescinded vide notification No. 01/2019-Central Tax (Rate), dated 29.01.2019 (effective from 01.02.2019).**
		Notification No. 9/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017)	It fully exempts intra-state supplies of goods or services or both received by Tax Deductor (under Section 51) from any supplier, who is not registered, from payment of whole of Central Tax subject to fulfillment of condition prescribed.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 10/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017)	It wholly exempts intra-state supplies of second hand goods received by a registered person, dealing in buying or selling of second hand goods and pay central tax on outward supplies of such goods, from any suppliers, who is not registered from payment of Central Tax leviable under section 9(4) of the CGST Act, 2017.	
		Notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 as amended vide notification No. 20/2017-Central Tax (Rate), dated 22.08.2017; No. 24/2017-Central Tax (Rate), dated 21.09.2017; No. 31/2017-Central Tax (Rate), dated 13.10.2017; No. 46/2017-Central Tax (Rate), dated 14.11.2017 (effective from 15.11.2017); No. 47/2017-Central Tax (Rate), dated 14.11.2017 (effective from 15.11.2017); No. 1/2018-Central Tax (Rate), dated 25.01.2018; No. 13/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 17/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 27/2018-Central Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No. 30/2018-Central Tax (Rate), dated 31.12.2018 (effective from 1.1.2019); and No. 03/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); and No. 10/2019-Central Tax (Rate), dated 10.05.2019; No. 20/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 26/2019-Central Tax (Rate), dated 22.11.2019; and No. 2/2020-Central Tax (Rate), dated 26.03.2020 (w.e.f. 01.04.2020); No. 02/2021-Central Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No. 04/2021-Central Tax	It prescribes rate of Central Tax leviable on intra-state supplies of taxable services.	This notification has also been issued under section 9(1), section 15(5) and Section 16(1) of the CGST Act, 2017.

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		(Rate), dated 14.06.2021; and No. 06/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 15/2021-Central Tax (Rate), dated 18.11.2021 (*w.e.f. 01.01.2022*, but superseded before coming into force); No. 22/2021-Central Tax (Rate), dated 31.12.2021 (*w.e.f. 01.01.2022*); No. 03/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No. 05/2023-Central Tax (Rate), dated 9.5.2023; No. 06/2023-Central Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No. 12/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 7/2024-Central Tax (Rate), dated 08.10.2024 (w.e.f.10.10.2024) and No.05/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f.16.01.2025) .		
		Notification No. 02/2022-Central Tax (rate), dated 31.03.2022 as amended vide notification No. 10/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).	It provides conditional partial exemption from payment of CGST to intra-state supply of fly ash brick or fly ash aggregate (6815), bricks of fossil meals or similar siliceous earths (6901 00 10), building bricks (6904 1000), earthen or roofing tiles (6905 1000).	
		Circular No. 152/08/2021-GST, dated 17.06.2021	Clarification regarding rate of tax applicable on construction services provided to a Government Entity, in relation to Construction such as of a a ropeway on turnkey basis-Reg (Relating to Entry No. 3(vi) of notification No. 11/2017-Central Tax (Rate), dated 28.06.2017).	
	Issued under 11(3) to add an explanation in the notification	**Notification No. 17/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018)**	It added explanation in the notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 as amended.	
		Notification No.12/2017-Central Tax (Rate), dated 28.06.2017(w.e.f.	It fully exempts intra-state supply of specified services subject to fulfillment of conditions	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		01.07.2018) as amended vide notification No. 21/2017-Central Tax (Rate), dated 22.08.2017; No. 25/2017-Central Tax (Rate), dated 21.09.2017; No. 30/2017-Central Tax (Rate), dated 29.09.2017; No. 32/2017-Central Tax (Rate), dated 13.10.2017; No. 2/2018-Central Tax (Rate), dated 25.01.2018; No. 14/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 28/2018-Central Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); and No. 04/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No. 13/2019-Central Tax (Rate), dated 31.07.2019 (w.e.f. 01.08.2019); No. 21/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 28/2019-Central Tax (Rate), dated 31.12.2019 (w.e.f. 01.01.2020); No. 04/2020-Central Tax (Rate), dated 30.09.2020 (w.e.f. 01.10.2020); No. 05/2020-Central Tax (Rate), dated 16.10.2020; No. 07/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 16/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022); No. 04/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No. 15/2022-Central Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No. 01/2023-Central Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No. 07/2023-Central Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No. 13/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 04/2024-Central Tax (Rate), dated 12.07.2024 (w.e.f.	prescribed therein.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		15.07.2024); No 08/2024-Central Tax (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); No. 06/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025); No. 16/2025- Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025); and No. 07/2026 – Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Circular No. 82/01/2019- GST, dated 01.01.2019	Applicability of GST on various programmes conducted by the Indian Institutes of Managements (IIMs) (with reference to notification No. 12/2017-Central Tax (Rate), dated 28.06.2017)	
		Circular No. 100/19/2019-GST, dated 30.04.2019.	GST Applicability on Seed Certification Tags.	**Also clarifies the issue of exemption under Sr. No. 47 of notification No. 12/2017-Central Tax (Rate), dated 28.06.2017.**
		Circular No. 101/20/2019-GST, dated 30.04.2019.	GST Exemption on the Upfront amount payable in installments for long term lease of plots, under notification No. 12/2017-Central Tax (Rate), Sr. No. 41, dated 28.06.2017.	
		Circular No. 117/36/2017-GST, dated 11.10.2019	Clarification on Applicability of GST Exemption to the DG, Shipping Approved Maritime Courses Conducted by Maritime Training Institute of India-Reg	
		Circular No. 149/05/2021-GST, dated 17.06.2021	Clarification regarding applicability of GST on supply of food in Anganwadis and Schools-Reg.	
		Circular No. 150/06/2021-GST, dated 17.06.2021	Clarification regarding applicability of GST on the activity of construction of road where considerations are received in deferred payment (annuity)-Reg. *(Entry 23A of notification No. 12/2017-Central Tax (Rate)).*	
		Circular No. 151/07/2021-GST, dated 17.06.2021	Clarification regarding applicability of GST on supply of various services by Central and State Board (such	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			as National Board of Examination)-Reg. *(Entry 66 of notification No. 12/2017-Central Tax (Rate))*.	
		Circular No. 153/09/2021-GST, dated 17.06.2021	GST on Milling of wheat into flour or paddy into rice for distribution by State Governments under PDS-Reg. *(Relating to Entry No. 3A of notification No. 12/2017-Central Tax (Rate), dated 28.06.2017)*.	
		Circular No. 154/10/2021-GST, dated 17.06.2021	GST on Service supplied by State Government to their undertaking or PSUs by way of Guaranteeing loans taken by them-Reg. *(Relating to Entry No. 34A of notification No. 12/2017-Central Tax (Rate), dated 28.06.2017)*.	
		Circular No. 163/19/2021-GST, dated 06.10.2021	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 45th Meeting held on 17th September, 2021 at Lucknow.	
		Circular No. 164/20/2021-GST, dated 06.10.2021	Clarifications regarding applicable GST Rates and Exemptions on Certain Services.	
	Insertion of explanation in the notification under section 11(3) of the CGST Act, 2017	**Notification No. 23/2018-Central Tax (Rate), dated 20.09.2018**	It inserts explanation in the notification No. 12/2017-Central Tax (Rate), dated 28.06.2017.	
		Circular No. 55/29/2018-GST, dated 10.08.2018	Taxability of Services Provided by Industrial Training Institutes (ITI).	It issues clarification in the context of notification No. 12/2017-CT (Rate), dated 28.06.2017.
		Notification No. 26/2017-Central Tax (Rate), dated 21.09.2017	It wholly exempts intra-state supply of heavy water and nuclear fuels (Chapter 28) by Department of Atomic Energy to the Nuclear Power Corporation of India Ltd. from payment of Central Tax.	
		Notification No. 40/2017-Central Tax (Rate), dated 23.10.2017.	It exempts central tax on intra-state supply of taxable goods by a registered supplier to a registered recipient for export in excess of amount calculated @0.05% subject to fulfillment of conditions prescribed therein.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 45/2017-Central Tax (Rate), dated 14.11.2017 as amended vide notification No. 9/2018-Central Tax (Rate), dated 25.01.2017.	It prescribes concessional rate of Central tax of 2.5% on scientific and technical equipment, apparatus, equipment (including computers) etc. when supplied to public funded Research institution subject to fulfillment of conditions prescribed therein.	**Rescinded vide notification No. 11/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).**
		Notification No. 5/2018-Central Tax (Rate), dated 25.01.2018	It exempts intra-state supply of services by way of grant of license or lease to explore or mine petroleum crude or natural gas or both, from so much of the Central Tax as is leviable on the consideration paid to Central Government in the form of Central Government share of profit petroleum as defined in the contract.	
		Notification No. 08/2018-Central Tax (Rate), dated 25.01.2018 as amended *vide* notification No. 04/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025); and No. 12/2025-Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It partially exempts the Central Tax on intra-state supplies of old and used motor vehicles subject to specified condition.	
		Notification No. 21/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018) as amended *vide* notification No. 20/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); and notification no. 13/2025-Central Tax (rate), dated 17.09.2025.	It provides partial exemption from payment of Central Tax on specified intra-state supplies of Handicraft goods.	
		Notification No. 26/2018-Central Tax (Rate), dated 31.12.2018 (effective from 1.01.2019) as amended *vide* notification No. 17/2019-Central Tax (Rate), dated 30.09.2019 (01.10.2019); No. 10/2023-Central Tax (Rate), dated 26.07.2023 (read with corrigendum dated 31.07.2023 (w.e.f. 27.07.2023); No. 18/2025-Central Tax (Rate), dated	It fully exempts the intra-state supply of gold falling under heading 71.08 of First Schedule of Customs Tariff Act, 1975 when supplied by nominated agency under the Scheme for "Export against Supply by Nominated Agency" from payment of Central Tax subject to specified conditions.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		24.10.2025 (w.e.f. 01.11.2025); and No. 05/2026 – Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Notification No. 19/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019)	It fully exempts all the goods supplied to the Food and Agriculture Organization of the UN for execution of specified projects from payment of payment of Central Tax subject to fulfillment of specified conditions.	
		Notification No. 05/2021-Central Tax (Rate), dated 14.06.2021 (*read with corrigendum dated 15.06.2021*).	It exempts (in excess of amount specified) to goods relating to COVID-19 up to 30.09.2021 (inclusive)	
		Notification No. 12/2021-Central Tax (Rate), dated 30.09.2021 (with effect from 01.10.2021 upto 31.12.2021).	It exempts (in excess of amount specified) to goods relating to COVID-19 from 01.10.2021 to 31.12.2021.	
		Circular No. 163/19/2021-GST, dated 06.10.2021	Clarification regarding GST Rates and Classification (goods) based on the recommendation of the GST Council in its 45th Meeting held on 17th September, 2021 at Lucknow-Reg.	
		Circular No. 164/20/2021-GST, dated 06.10.2021	Clarification regarding applicable GST Rates & Exemption on certain services-Reg.	
Section 11A *(Inserted vide the Finance (No.2) Act, 2024 (15 of 2024) with effect from 1.11.2024).*	**Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice.**	*No notification / circular / order issued so far*		
CHAPTER IV - TIME AND VALUE OF SUPPLY				▲ INDEX
Section 12	**Time of supply of goods**	*No notification / circular / order issued so far*		
Section 13	**Time of supply of services**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 221/15/2024-GST, dated 26.06.2024	Clarification on time of supply in respect of supply of services of construction of road and maintenance thereof of National Highway Projects of National Highways authority of India (NHAI) in Hybrid Annuity Mode (HAM) Model-Reg	
		Circular No. 222/16/2024-GST, dated 26.06.2024	Clarification on time of supply of services of spectrum usage and other similar services under GST-Reg.	
		No notification / circular / order issued so far		
Section 14	**Change in rate of tax in respect of supply of goods or services**	*No notification / circular / order issued so far*		
Section 15	**Value of taxable supply**	**Rule 27 to Rule 35 of the CGST Rules, 2017.**		
		Notification No. 49/2023-Central Tax, dated 29.09.2023 (w.e.f. 01.10.2023) as amended *vide* notification No. 19/2025-Central Tax, dated 31.12.2025 (w.e.f. 01.02.2026).	It notified supply of online money gaming; supply of online gaming (other than online money gaming); and supply of actionable claims in casinos under section 15(5) in respect of which value of supply shall be determined in manner to be determined in prescribed manner.	
		Circular No. 92/11/2019-GST, dated 07.03.2019	Clarification on various doubts related to treatment of Sales Promotion Schemes under GST. ***It clarifies on issues of taxability, valuation, availability or otherwise of ITC on free samples and gifts, Buy one get one free offer; discount including 'Buy one, save more" offers, secondary discounts.***	
		Circular No. 251/08/2025-GST dated 12.09.2025	Clarification on various doubts related to treatment of secondary or post-sale discounts under GST-Reg.	
		Circular No. 105/24/2019-GST, dated 28.06.2019.	Clarification on various doubts related to treatment of secondary or post-sales discount under GST.	***Withdrawn vide Circular No. 112/31/2019-GST, dated 03.10.2019***
		Circular No. 102/21/2019-GST, dated	Clarification regarding applicability of GST on	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		28.06.2019.	Additional/ Penal Interest-Reg.	
		Circular No. 204/16/2023-GST, dated 27.10.2023	Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee in GST-reg.	
		Circular No. 210/4/2024-GST, dated 26.06.2024	Clarification on Valuation of Supply of Import of Services by a related person where recipient is eligible to full Input Tax Credit-Reg	
		Circular No. 212/06/2024-GST, dated 26.06.2024	Clarification on Mechanism for providing evidence of compliance of conditions of Section 15(3) (b) (ii) of the CGST Act 2017 by the suppliers.	**This Circular has been withdrawn vide Circular No. 253/10/2025-GST, dated 01.10.2025.**
		Circular No. 214/8/2024-GST, dated 26.06.2024	Clarification on the requirement of reversal of input tax credit in respect of the portion of the premium for life insurance policies which is not included in taxable value-Reg.	***Also relevant for Rule 32/42 of the CGST Rules, 2017.***
		Circular No. 225/19/2024-GST, dated 11.07.2024	Clarification on various issues pertaining to taxability and valuation of supply of services of providing corporate guarantee between related persons-Reg	***Also refer to the rule 28 of the CGST Rules, 2017***
CHAPTER V - INPUT TAX CREDIT				▲ INDEX
Rules: Rule 36 to Rule 45 of the CGST Rules, 2017. | **Forms:** FORM GST ITC-01 to FORM GST ITC-04				
Section 16	**Eligibility and conditions for taking input tax credit**	**The CGST (Removal of Difficulties) No. 2/2018-Central Tax, dated 31.12.2018.**	It inserts a proviso in the sub-section (4) of Section 16 of the CGST Act, 2017, thereby allowing input credit in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date for furnishing the details under sub-section (1) of said section for the month of March, 2019.	
		Circular No. 160/16/2021-GST (*read with corrigendum dated 24.09.2021)*	Clarification in respect of certain GST Related Issues-Reg {*it delink the date of issuance of debit note from the*	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			date of issuance of the underlying invoice for purposes of availing ITC in the light to amendment effected in section 16(4) with effect from 1.1.2021. }	
		Circular No. 183/15/2022-GST, dated 27.12.2022	Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for FY 2017-18 and 2018-19-Reg	
		Circular No. 193/05/2023-GST, dated 17.07.2023	Clarification to deal with difference in Input Tax Credit (ITC) availed in FORM GSTR-3B as compared to that detailed in FORM GSTR-2A for the period from 01.04.2019 to 31.12.2021-Reg	
		Circular No. 184/16/2022-GST, dated 27.12.2022	Clarification on the entitlement of input tax credit where the place of supply is determined in terms of the proviso to sub-section (8) of Section 12 of the IGST Act, 2017.	**Transportation services.**
		Circular No. 195/07/2023-GST, dated 17.07.2023	Clarification on availability of ITC in respect of warranty replacement of parts and repair services during warranty period.	To be read with Circular No. 216/10/2024-GST, dated 26.06.2024
		Circular No. 216/10/2024-GST, dated 26.06.2024	Clarification in respect of GST liability and input tax credit (ITC) availability in cases involving warranty /extended warranty, in furtherance to Circular No. 195/07/2023, dated 17.07.2023-Reg	
		Circular No. 211/5/2024-GST, dated 26.06.2024	Clarification on time limit under section 16(4) of the CGST Act, 2017 in respect of RCM supplies received from unregistered persons-Reg.	
		Circular No. 231/25/2024-GST, dated 11.09.2024.	Clarification on availability of Input tax credit in respect of demo vehicles	
		Circular No. 237/31/2024-GST, dated 15.10.2024 read with corrigendum dated 25.10.2024	Clarifying the issues regarding implementation of the provision of sub-section (5) and sub-section (6) of section 16 of CGST Act, 2017-Reg.	
Section 17	**Apportionment of credit and blocked credits**	The CGST (Removal of Difficulties) Order, No. 04/2019-Central Tax, dated 29.03.2019 (w.e.f. 01.04.2019).	It removes difficulty in case of supply of services covered by clause (b) of paragraph 5 of Schedule II of the CGST Act, 2017.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 172/04/2022-GST, dated 06.07.2022	Clarification On various issues pertaining to GST-Reg	**It *inter alia* clarifies on issue of interpretation of Section 17(5) of the CGST Act, 2017.**
		Circular No. 217/11/2024-GST, dated 26.06.2024	Entitlement of ITC by the insurance companies on the expenses incurred for repair of motor vehicles in case of reimbursement mode of insurance claim settlement-Reg	
		Circular No. 219/13/2024-GST, dated 26.06.2024	Clarification on availability of input tax credit on ducts and manholes used in Network of optical fiber cables (OFCs) in terms section 17(5) of the CGST Act, 2017-Reg.	
		Circular No. 261/07/2026-GST, dated 26.10.2026	Clarification on issues related to provisions of section 17(4) of the Central Goods and Services Tax Act, 2017 – reg.	
Section 18	**Availability of credit in special circumstances**	**Circular No. 96/15/2019-GST, dated 28.03.2019**	Clarification in respect of transfer of Input Tax Credit in case of death of sole proprietor-Reg.	
		Circular No.133 03/2020-GST, dated 23.03.2020.	Clarification in respect of apportionment of input tax credit (ITC) in cases of business reorganization under section 18 (3) of CGST Act read with rule 41(1) of CGST Rules.	
Section 19	**Taking input tax credit in respect of inputs and capital goods sent for job work**	*No notification / circular / order issued so far*		
Section 20	**Manner of distribution of credit by Input Service Distributor.**	**Circular No. 71/45/2018-GST, dated 26.10.2018**	It clarifies issues related to Casual Taxable Person and Recovery of Excess ITC distributed by an ISD.	
		Circular No. 260/06/2026-GST, dated 26.10.2026	Clarification on Issues pertaining to Input Service Distributor – reg.	
Section 21	**Manner of recovery of credit distributed in excess.**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
CHAPTER VI - REGISTRATION				▲ INDEX
Rules: Rule 8 to Rule 26 of the CGST Rules, 2017. | **Forms:** FORM GST REG-01 to FORM GST REG-30				
Section 22	**Person liable for registration.**	*No notification / circular / order issued so far*		
		Instruction No. 03/2025-GST, dated 17.04.2025	Instruction for processing of applications for GST Registration	
		Instruction No. 04/2025-GST, dated 02.05.2025	Grievance Redressal Mechanism for processing of application for GST Registration	
Section 23	**Person not liable for registration.**	*No notification / circular / order issued so far*		
		Notification No. 5/2017-Central Tax, dated 19.06.2017 {effective from 22.06.2017} as amended *vide* notification No. 24/2024-Central Tax, dated 09.10.2024 (w.e.f. 10.10.2024); and No. 06/2026 – Central Tax, dated 27.10.2026 (w.e.f. 01.11.2026).	It specifies the persons, who are only engaged in making supplies of taxable goods or services on which tax is payable on reverse charge basis by the recipient of such goods or services under section 9(3), as category of person exempted from obtaining registration under CGST Act, 2017 **except those engaged in the supply of metal Scrap, falling under Chapters 72 to 81 in the first schedule of the Customs Tariff Act, 1975 (51 of 1975).**	
		Notification No. 32/2017-Central Tax, dated 15.09.2017 as amended vide notification No. 38/2017-Central Tax, dated 13.10.2017	It specifies the casual taxable person, making taxable supplies of handicraft goods subject to specified turnover and conditions, as category of person exempted from obtaining registration under the CGST Act, 2017	**Superceded** [*vide notification No. 56/2018-Central Tax, dated 23.10.2018*].
		Notification No. 65/2017-Central Tax, dated 15.11.2017as amended *vide* notification No. 06/2019-Central Tax, dated 29.01.2019 (effective from 01.02.2019).	It specifies the persons making supplies of services, other than supplies covered by section 9(5) where ECO is required to collect tax, and having aggregate turnover on all India basis is less than Rs.25 lakhs (Rs.10 lakhs in case of special category states other than J & K) as category of persons exempted from obtaining registration under CGST Act, 2017.	
		Notification No. 56/2018-Central Tax, dated 23.10.2018.	It specifies the casual taxable person making taxable supplies of specified handicraft goods subject to	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			specified turnover and conditions, as a category of person exempted from obtaining registration under CGST Act, 2017.	
		Notification No. 10/2019 - Central Tax, dated 07.03.2019 (w.e.f. 01.04.2019) as amended *vide* notification No. 03/2022-Central Tax, dated 31.03.2022 (w.e.f. 01.04.2022); and No. 15/2022-Central Tax, dated 13.07.2022 (w.e.f. 18.07.2022).	It provides exemption from registration for any person engaged in exclusive supply of goods and whose aggregate turnover in the financial year does not exceed Rs.40 lakhs. It extended the benefit under notification to the taxpayer engaged in supply of fly ash brick or fly ash aggregate (6815), bricks of fossil meals or similar siliceous earths (6901 00 10), building bricks (6904 1000), earthen or roofing tiles (6905 1000).	
		Notification No. 6/2017-Central Tax, dated 19.06.2017 (with effect from 22.06.2017) as amended vide notification No. 11/2017-Central Tax, dated 28.06.2017.	It notifies the modes of verifications for the purpose of Rule 26 of the CGST Rules, 2017.	
		Notification No. 34/2023-Central Tax, dated 31.07.2023 (w.e.f. 01.10.2023)	It specifies the persons making supplies though ECO and having aggregate turnover in the preceding FY and in the current FY not exceeding the amount prescribed for obtaining registration as the category of persons exempted from obtaining mandatory registration under section 22(1) subject to certain conditions.	
Section 24	**Compulsory registration in certain cases**	*No notification / circular / order issued so far*		
Section 25	**Procedure for registration.**	**Rule 8 to Rule 17 of the CGST Rules, 2017**	**FORM GST REG-01 to FORM GST REG-13**	
		Notification No. 17/2020-Central Tax, dated 23.03.2020 (w.e.f. 01.04.2020).	It specified classes of person who shall be exempted from **AADHAR Authentication** provided in sub-section (6D) of Section 25 of the CGST Act, 2017.	*[issued in terms of sub-section (6D) of section 25 of the CGST Act, 2017]* ***Superceded vide notification No. 03/2021-Central Tax, dated 23.02.2021.***

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 18/2020-Central Tax, dated 23.03.2020 (w.e.f. 01.04.2020)	It notified 1st April, 2020 as the date from which an individual shall be required to undergo authentication, of Aadhaar number in order to be eligible for registration.	*[Issued in term of sub-section (6B) of section 25 of the CGST Act, 2017]*
		Notification No. 19/2020-Central Tax, dated 23.03.2020 (w.e.f. 01.04.2020)	It specified class of persons, other than individuals, who shall be required to undergo authentication, of Aadhaar number in order to be eligible for registration. The specified class of persons are (a) authorised signatory of all types; (b) Managing and Authorised partners of a partnership firm; and (c) Karta of Hindu undivided family.	*[issued in terms of sub-section (6C) of section 25 of the CGST Act, 2017.*
	Notification issued under Rule 8 (sub-rule 4B)	**Notification No. 27/2022-Central Tax, dated 26.12.2022** as amended vide notification No. 05/2023-Central Tax, dated 31.03.2023 (with retrospective effect from 26.12.2022); No. 31/2023-Central Tax, dated 31.07.2023; and No. 54/2023-Central Tax, dated 17.11.2023.	It specifies that provision of sub-rule (4A) of rule 8 shall not apply in all the states and Union Territory except the States of Andhra Pradesh, Gujarat and Puducherry.	*Rescinded vide notification No. 13/2024-Central Tax, dated 10.07.2024 (w.e.f. 10.07.2024)*
	Issued under sub-section (6D) of section 25.	**Notification No. 03/2021-Central Tax, dated 23.02.2021 as amended vide notification No. 36/2021-Central Tax, dated 24.09.2021.**	It notified the person to whom the provisions of sub-section (6B) and (6C) of Section 25 of the CGST Act, 2017 shall not apply.	
		Instruction No. 03/2023-GST, dated 14.06.2023	Guidelines for processing of Application for Registration.	
		Circular No. 257/03/2026-GST, dated 26.10.2026	Guidelines for the handling applications for GST registration – reg.	
Section 26	**Deemed Registration**	*No notification / circular / order issued so far*		
Section 27	**Special Provisions relating to casual taxable person and non-resident taxable person.**	**Circular No. 71/45/2018-GST, dated 26.10.2018.**	It clarifies issues related to Casual Taxable Person and Recovery of Excess Input Tax Credit Distributed by an ISD.	
Section 28	**Amendmentof Registration**	**Rule 19 of the CGST Rules, 2017**	**FORM GST REG-14 and FORM GST REG-15**	
Section 29	**Cancellation [or Suspension]**	**Rule 20 to 21, Rule 21A, Rule 22 of the**	**FORM GST REG-16 to FORM GST REG-20**	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
	of Registration	**CGST Rules, 2017**	**FORM GST REG-31**	
		Circular No. 69/43/2018-GST, dated 26.10.2018	Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16.	
		Circular No. 95/14/2109-GST, dated 28.03.2019.	Verification of applications for grant of new Registration.	
		Circular No. 99/18/2019-GST, dated 23.04.2019	Clarification regarding filing of Application for Revocation of Cancellation of Registration in terms of Removal of Difficulty Order (RoD) Number 05/2019-Central Tax, dated 23.04.2019.	
		Circular No. 145/01/2021-GST, dated 11.02.2021	Standard operating Procedure (SOP) for Implementation of the Provisions of Suspension of Registrations under Sub-rule (2A) of Rule 21A of CGST Rules, 2017-Reg.	
		The CGST (Fifth Removal of Difficulties) Order, 2019	It seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.	
Section 30	**Revocation of cancellation of registration.**	**Rule 23 of the CGST Rules, 2017**	**FORM GST REG-21 to FORM GST REG-24**	
		The CGST (Removal of Difficulties) Order, 2020.	It extended the date for filing application for revocation of cancellation of registration under section 30(1) for those registered taxpayers who were served notice under 29(2) (c) or (d) and cancellation order were passed upto 12.06.2020 to the date of service of cancellation order or 31.08.2020 whichever is later.	
		Circular No. 148/04/2021-GST, dated 18.05.2021.	**Standard Operating Procedure (SOP)** for implementation of the provision of extension of time limit to apply for revocation of cancellation of registration under **section 30 of the CGST Act, 2017 and rule 23 of the CGST Rules, 2017**.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
CHAPTER VII - TAX INVOICE, CREDIT AND DEBIT NOTES				▲ INDEX
Rules: Rule 46 to Rule 55 A of the CGST Rules, 2017				
Section 31	Tax invoice	**Notification No. 12/2017-Central Tax, dated 28.06.2017** as amended *vide* notification No. 78/2020-Central Tax, dated 15.10.2020 (*with effect from 01.04.2021*); and No. 90/2020-Central Tax, dated 01.12.2020.	It notified the number of digits of HSN Code to be declared in a tax invoice issued by a registered person. It notifies eight digits of HSN Codes to be mentioned in a tax invoice issued by him in respect of specified chemicals (Ref: second proviso)	*[Issued under Rule 46 of the CGST Rules, 2017]*
		Circular No. 90/09/2019-GST, dated 18.02.2019	Compliance of Rule 46 (n) of the CGST Rules, 2017 while issuing invoices in case of Inter-State Supply.	
		The CGST (Removal of Difficulty) Order No. 3/2019-Central Tax, dated 08.03.2019	It clarifies that the provisions of clause © of Section 31(3) of the CGST Act, 2017 shall apply to a person paying tax under Notification No. 2/2019-Central Tax (Rate), dated 07.03.2019.	
		Notification No. 70/2019-Central Tax, dated 13.12.2019 as amended *vide* notification No. 13/2020-Central Tax, dated 21.03.2020 {as amended. *Note: The notification No. 13/2020-Central Tax, dated 21.03.2020 has been amended vide No. 61/2020-Central Tax, dated 30.07.2020; No. 70/2020-Central Tax, dated 30.09.2020; No. 88/2020-Central Tax, dated 10.11.2020; No. 05/2021-Central Tax, dated 08.03.2021; No. 23/2021-Central Tax, dated 01.06.2021; No. 01/2022-Central Tax, dated 24.02.2022; No. 17/2022-Central Tax, dated 01.08.2022 and last amended vide notification No. 10/2023-Central Tax, dated 10.05.2023; and* No. 04/2026 – Central Tax, dated 26.10.2026 (w.e.f. 01.01.2027).	It specify certain registered persons (having aggregate turnover in any preceding financial year from 2017-18 onwards **more than Rs.500 crores**) who shall be required to issue **e-invoices** with effect from **01.10.2020**. The turnover limit for mandatory issuance of e-invoice reduced to **Rs.100 crores w.e.f. 01.01.2021**(*vide notification No. 88/2020-Central Tax, dated 10.11.2020*). The turnover limit for mandatory issuance of e-invoice reduced to **Rs. 50 crores** reduced with effect from 0**1.04.2021** (*vide notification No. 05/2021-Central Tax, dated 08.03.2021*). The turnover limit for mandatory issuance of e-invoice reduced to **Rs.20 crores** reduced with effect from 0**1.04.2022** (*vide notification No. 01/2022-Central Tax, dated 24.02.2022*). The turnover limit for mandatory issuance of e-invoice reduced to **Rs.10 crores** reduced with effect from 0**1.10.2022** (*vide notification No. 17/2022-Central Tax, dated 01.08.2022*).	*[issued under Rule 48(4) of the CGST Rules, 2017].*

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			The turnover limit for mandatory issuance of e-invoice reduced to **Rs.5 crores** reduced with effect from 0**1.08.2022** (*vide notification No. 10/2023-Central Tax, dated 10.05.2023*). It excludes certain registered persons including a government department, and a local authority from the requirement of issuance of e-invoices.	
		Circular No. 186/18/2022-GST, dated 27.12.2022	Clarification on various issues pertaining to GST {applicability of e-invoicing w.r.t. an entity].	*It also provides clarification on taxability of no-claim bonus offered by insurance companies.*
		Notification No. 72/2019-Central Tax, dated 13.12.2019	It mandated issuance of invoices with QR code by certain class of registered person (having turnover of more than Rs.500 crores) with effect from 1.4.2020.	*Superceded vide notification No. 14/2020-Central Tax, dated 21.03.2020.*
		Notification No. 14/2020-Central Tax, dated 21.03.2020 (w.e.f. 01.10.2020) as amended *vide* notification No. 71/2020-Central Tax, dated 30.09.2020.	It mandated issuance of **invoices with QR** code by certain class of registered person (having turnover of more than Rs.500 crores in any preceding financial year from 2017-18 onwards) with revised effective date of **01.12.2020**.	*[issued under Rule 46 of the CGST Rules, 2017]*
		Circular No. 146/02/2021-GST, dated 23.02.2021	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and compliance of notification No. 14/2020-Central Tax, dated 21.03.2021.	
		Circular No. 156/12/2021-GST, dated 21.06.2021	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and Compliance of notification No. 14/2020-Central Tax, dated 21.03.2020.	
		Circular No. 165/21/2021-GST, dated 17.11.2021	Clarification in respect of applicability of Dynamic Quick Response (QR) Code on B2C invoices and Compliance of notification No. 14/2020-Central Tax, dated 21.03.2020.	
		Circular No. 198/10/2023-GST, dated 17.07.2023	Clarification on issue pertaining to e-invoice.	it clarifies on the issue of generation of e-invoice in cases of supplies made to

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
				Government Departments or establishment etc. registered solely for TDS purpose,
Section 31A	Facility of digital payment to recipient	*No notification / circular / order issued so far*		***[Inserted vide Finance (No. 2) Act, 2019 with effect from 01.01.2020]***
Section 32	Prohibition of unauthorized collection of tax	*No notification / circular / order issued so far*		
Section 33	Amount of tax to be indicated in tax invoice and other documents.	**Rule 35 of the CGST Rules, 2017**		
Section 34	Credit and debit notes	*No notification / circular / order issued so far*		
CHAPTER VIII - ACCOUNTS AND RECORDS				▲ INDEX
Rules: Rule 56 to Rule 58 of the CGST Rules, 2017 | **Forms:** FORM GST ENR-01 to FORM GST ENR-02				
Section 35	Accounts and other records	**Circular No. 23/23/2017-GST, dated 21.12.2017 (read with corrigendum)**	Issues in respect of maintenance of books of account relating to additional place of business by a principal or an auctioneer for the purpose of auction of tea, coffee, rubber etc.	
Section 36	Period of retention of records	*No notification / circular / order issued so far*		
CHAPTER IX - RETURNS				▲ INDEX
Rules: Rule 59 to Rule 82 of the CGST Rules, 2017 | **Forms:** FORM GSTR-1 to FORM GSTR- 11 and FORM GST MIS-1 to FORM GST MIS-3				
Section 37	Furnishing details of outward supplies	The CGST (Removal of Difficulties) No. 2/2018-Central Tax, dated 31.12.2018.	It inserts a proviso in the sub-section (3) of Section 37 of the CGST Act, 2017, thereby allowing rectification of error or omission in respect of the details furnished under sub-section (1).	
		Notification No. 18/2017-Central Tax, dated 8.08.2017 (effective from	It extended the time limit for furnishing the details of the **FORM GSTR-1** returns for the month of July,	**Superceded** (vide notification No. 29/2017-

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		8.8.2017).	2017 and August, 2017.	Central Tax, dated 08.08.2017 as well as vide notification No. 44/2018-Central Tax, dated 10.09.2018).
		Notification No. 29/2017-Central Tax, dated 5.09.2017.	It superseded notification Nos. 18/2017-Central Tax, dated 08.08.2017, 19/2017-Central Tax, dated 08.08.2017 and 20/2017-Central Tax, dated 08.08.2017 and it extended the time limit for furnishing the **FORM GSTR-1, 2 and 3** returns for the month of July, 2017 and August, 2017.	**Superceded (vide** *notification No. 30/2017-Central Tax, dated 05.09.2017*).
		Notification No. 30/2017-Central Tax, dated 11.09.2017 as amended vide notification no. 54/2017-Central Tax, 30.10.2017.	It superseded notification No. 29/2017-Central Tax, dated 05.09.2017 and it extended the time limit for furnishing the **FORM GSTR-1, 2 and 3 Returns** for the month of July, 2017 for specified class of taxable/ registered person. .	Superceded (vide notification No. 58/2017-Central Tax, dated 15.11.2017).
		Notification No. 58/2017-Central Tax, dated 15.11.2017.	It superseded notification No. 30/2017-Central Tax, dated 11.09.2017 and it extended the due dates for furnishing the details of outward supplies in **FORM GSTR-1** for the months from July, 17 to March, 2018.	**Superceded** (*vide* notification No. 72/2017-Central Tax, dated 29.12.2017. Again, Superceded vide Notification No. 44/2018-Central Tax, dated 10.09.2018).
		Notification No. 72/2017-Central Tax, dated 29.12.2018	It supersedes notification No. 58/2017-Central Tax, dated 15.11.2017. It extended due date for furnishing the monthly details of outward supplies in **FORM GSTR-1 Returns** for the months from July, 17 to March, 2018 by such class of Registered Persons having aggregate turnover of more than Rs.1.5 crores in the preceding FY or the Current FY.	
		Notification No. 57/2017-Central Tax, dated 15.11.2017	It extended due dates for furnishing the quarterly details of outward supplies in **FORM GSTR-1** for the months from July, 17 to March, 2018 in case of registered persons having turnover up to Rs.1.5 crores.	**Superceded (vide** notification No. 71/2017-Central Tax, dated 29.12.2017).

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 71/2017-Central Tax, dated 29.12.2017	It supersedes notification No. 57/2017-Central Tax, dated 15.11.2017. It extended due date for furnishing the quarterly details of outward supplies in FORM GSTR-1 for the months from July, 17 to March, 2018 in case of registered persons having turnover up to Rs.1.5 crores.	
		Notification No. 18/2018-Central Tax, dated 28.03.2018	It specified the last date for filing of return in **FORM GSTR-1** for the month of **April, May, and June, 2018** by registered person having aggregate turnover of more than Rs.1.5 crores in the preceding financial year or current financial year.	Superceded (vide Notification No. 44/2018-Central Tax, dated 10.09.2018).
		Notification No. 32/2018-Central Tax, dated 10.08.2018 as amended *vide* notification No. 37/2018-Central Tax, dated 24.08.2018.	It extends the time limit for furnishing the details of outward supplies in FORM GSTR-I in case of those registered persons having aggregate turnover of more than Rs.1.5 crores in the preceding financial year or current financial year for each of month from July, 2018 to March, 2019 till 11th of succeeding month.	**Superceded (vide** notification No. 44/2018-Central Tax, dated 10.09.2018).
		Notification No. 44/2018-Central Tax, dated 10.09.2018 as amended *vide* notification No. 63/2018-Central Tax, dated 29.11.2018; No. 72/2018-Central Tax, dated 31.12.2018**; and No. 17/2019-Central Tax, dated 10.04.2019**	It extends the time limit for furnishing the details of outward supplies in **FORM GSTR-I** in case of those registered persons having aggregate turnover of more than Rs.1.5 crores in the preceding financial year or current financial year for each of month from July, 2017 to Feb, 2019 to 31.03.2019. It also extended due date for filing FORM GSTR-1 for March, 2019 till 13th April, 2019.	
		Notification No. 12/2019-Central Tax, dated 07.03.2019 as amended *vide* notification No. 23/2019-Central Tax, dated 11.05.2019**.**	It extends the time limit for furnishing the details of outward supplies in **FORM GSTR-I** in case of those registered persons having aggregate turnover of more than Rs.1.5 crores in the preceding financial year or current financial year for each of month from April, 2019 to June, 2019 to 11th of the succeeding month. It also extended time limits for filing FORM GSTR-1 for the month of April, 2019 to registered persons with principal place of business located in certain specified districts of Orissa to 10th June, 2019.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 28/2019-Central Tax, dated 28.06.2019 as amended vide notification No. 53/2017-Central Tax, dated 14.11.2019 (w.e.f. 11.08.2019); No. 57/2019-Central Tax, dated 26.11.2019 (w.e.f. 15.11.2019); No. 63/2019-Central Tax, dated 12.12.2019 (w.e.f. 30.11.2019); and No. 23/2020-Central Tax, dated 23.03.2020 (with retrospective effect from 20.12.2019).	It extended the time limit for furnishing the details of outward supplies in **FORM GSTR-I** in case of those registered persons having aggregate turnover of more than Rs.1.5 crores in the preceding financial year or current financial year for each of month from July, 2019 to September, 2019 to 11th of the succeeding month. It extended due date for furnishing **FORM GSTR-1** for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for each of the months from July, 2019 to September, 2019 till 24th March, 2020 (Ref: First proviso to paragraph 1).	
		Notification No. 46/2019-Central Tax, dated 09.10.2019 as amended vide notification No. 58/2019-Central Tax, dated 26.11.2019 (w.e.f. 11.11.2019); No. 64/2019-Central Tax, dated 12.12.2019 (w.e.f. 30.11.2019); No. 76/2019-Central Tax, dated 26.12.2019 (w.e.f. 11.12.2019); and No. 22/2020-Central Tax, dated 23.03.2020 (with retrospective effect from 20.12.2019).	It extends the time limit for furnishing the details of outward supply of goods or services or both in FORM GSTR-1 for the registered persons having aggregate turnover of more than Rs.1.5 crores in the preceding financial year and it also prescribes the time period for filing quarterly return in GSTR-1 for each of the months from Oct, 2019 to March, 2020. It extended the time limit for furnishing the details of outward supply of goods or services or both in FORM GSTR-1 for the registered persons (having aggregate turnover exceeding Rs.1.5 crores in the preceding FY or the current FY) with principal place of business in the State of Jammu and Kashmir for the month of October, 2019 till 30.11.2019. It further extended the time limit for furnishing the details of outward supply of goods or services or both in FORM GSTR-1 for the registered persons (having aggregate turnover exceeding Rs.1.5 crores in the preceding FY or the current FY) with principal place of business in the State of Jammu and Kashmir for the month of October, 2019 till 20.12.2019 (Ref: first proviso to paragraph 1);	**[issued under second proviso to section 37(1) of the CGST Act, 2017.]**

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			It extended the time limit for furnishing the details of outward supply of goods or services or both in FORM GSTR-1 for the registered persons (having aggregate turnover exceeding Rs.1.5 crores in the preceding FY or the current FY) with principal place of business in the State of Assam, Manipur or Tripura for the month of November, 2019 till 31.12.2019 (Ref: second proviso to paragraph 1); It extended the due date for furnishing **FORM GSTR-1** for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, and having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or current financial year, for the month of October, 2019 and November, 2019 to February till 24th March, 2020.	
		Notification No. 25/2022-Central Tax, dated 13.12.2022		
		Circular No. 7/7/2017-GST, dated 01.09.2017	System based Reconciliation of Information Furnished in FORM GSTR-1 and FORM GSTR-2 with FORM GSTR-3B-Reg.	
		Circular No. 15/15/2017-GST, dated 06.11.2017	Due date for Generation of FORM GSTR-2A and FORM GSTR-1A in accordance with extension of due date for filing FORM GSTR-1 and GSTR-2 respectively.	
		Circular No. 89/08/2019-GST, dated 18.02.2019	Clarification on Mentioning details of Inter-State supplies made to unregistered persons in Table 3.2 of FORM GSTR-3B and Table 7B of FORM GSTR-1.	
Section 38 *[*substituted vide Finance Act, 2022).*	**Communication of details of inward supplies and input tax credit.**	*No notification / circular / order issued so far*		
		Notification No. 19/2017-Central Tax, dated 08.08.2017 (effective from 08.08.2017)	It extended the time limit for furnishing the details in FORM GSTR-2 for the months of July, 2017 and August, 2017.	**Superceded (vide** notification No. 29/2017-Central Tax, dated

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
				05.09.2017).
		Notification No. 29/2017-Central Tax, dated 5.09.2017.	It superseded notification Nos. 18/2017-Central Tax, dated 08.08.2017, 19/2017-Central Tax, dated 08.08.2017 and 20/2017-Central Tax, dated 08.08.2017 and it extended the time limit for furnishing the **FORM GSTR-1, 2 and 3** returns for the month of July, 2017 and August, 2017.	**Superceded** vide notification No. 30/2017-Central Tax, dated 05.09.2017).
		Notification No. 30/2017-Central Tax, dated 11.09.2017 as amended vide notification No. 54/2017-Central Tax, 30.10.2017.	It superseded notification No. 29/2017-Central Tax, dated 05.09.2017 and it extended the time limit for furnishing the **FORM GSTR-1, 2 and 3 Returns** for the month of July, 2017 for specified class of taxable/ registered person. .	**Superceded (vide** notification No. 58/2017-Central Tax, dated 15.11.2017).
Section 39	**Furnishing of Returns**	Notification No. 20/2017-Central Tax, dated 08.08.2017 [effective from 08.08.2017]	It extended due date for furnishing the monthly **return GSTR-3** for the month of July and August, 2017.	**Superceded** (*vide* notification No. 29/2017-Central Tax, dated05.09.2017).
		Notification No. 25/2017-Central Tax, dated 28.08.2017	It extended time limit for furnishing the monthly return by person supplying Online Information and data base access or retrieval services from a place outside India to a non-taxable person online recipient	**Superceded** (*vide* notification No. 42/2017-Central Tax, dated 13.10.2017).
		Notification No. 42/2017-Central Tax, dated 13.10.2017 [effective from 15.09.2017]	It superceded the notification No. 25/2017-Central Tax, dated 28.08.2017 and further extended the time limit for filing **FORM GSTR-5A** return by person supplying Online Information and data base access or retrieval services from a place outside India to a non-taxable person online recipient for the month of July, august and September, 2017.	**Superceded** (*vide* notification No. 61/2017-Central Tax, dated 15.11.2017).
		Notification No. 61/2017-Central Tax, dated 15.11.2017.	It superceded the notification No. 42/2017-Central Tax, dated 13.10.2017 and further extended the time limit for filing **FORM GSTR-5A** return by person supplying Online Information and data base access or retrieval services from a place outside India to a non-taxable person online recipient for the month of July, August, September, 2017 and October, 2017	**Superceded** (vide notification No. 69/2017-Central Tax, dated 21.12.2017).

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			till 15.12.2017.	
		Notification No. 69/2017-Central Tax, dated 21.12.2017	It superseded notification No. 61/2017-Central Tax, dated 15.11.2017 and extended the time limit for filing **FORM GSTR-5A** for months from July, 2017 to December, 2017 till 31.01.2018.	
		Notification No. 26/2017-Central Tax, dated 28.08.2017.	It extended time limits for **filing FORM GSTR-6** Return by Input Service Distributor for the month of July and August, 2017.	**Superceded** (vide notification No. 31/2017-Central Tax, dated 11.09.2017).
		Notification No. 31/2017-Central Tax, dated 11.09.2017	It superseded notification No. 26/2017-Central Tax, dated 28.08.2017 and further extended time limits for **filing FORM GSTR-6** Return by Input Service Distributor for the month of July and August, 2017	**Superceded (vide** notification No. 43/2017-Central Tax, dated 13.10.2017).
		Notification No. 43/2017-Central Tax, dated 13.10.2017.	It superceded notification No. 31/2017-Central Tax, dated 11.09.2017 and extended time limits for **filing FORM GSTR-6** Return by Input Service Distributor for the month of July, August and September, 2017 till 15.11.2017.	Superceded (vide notification No. 62/2017-Central Tax, dated 15.11.2017.
		Notification No. 62/2017-Central Tax, dated 15.11.2017.	It superseded the notification No. 43/2017-Central Tax, dated 13.10.2017 and extended time limits for **filing FORM GSTR-6** Return by Input Service Distributor for the month of July, 2017 till 31.12.2017.	**Superceded (vide** *notification No. 8/2018-Central Tax, dated 23.01.2018).*
		Notification No. 8/2018-Central Tax, dated 23.01.2018.	It extended the time limit for furnishing the return by an ISD in the **FORM GSTR-6** for the month of July, 2017 to February, 2018 to 31.03.2018. It superseded the notification No. 62/2017-Central Tax, dated 15.11.2017.	**Superceded** (vide by notification No. 19/2018-Central Tax, dated 28.03.2018).
		Notification No. 19/2018-Central Tax, dated 28.03.2018	It superceded the notification No. 08/2018-Central Tax, dated 23.01.2018 and extended the time limit for furnishing **FORM GSTR-6** returns for the month of July 2017 to April, 2018 till 31.05.2018	**Superceded (vide** notification No. 25/2018-Central Tax, dated 31.05.2018).
		Notification No. 25/2018-Central Tax, dated 31.05.2018.	It superceded the notification No. 19/2018-Central Tax, dated 28.03.2018 and extended the time limit	**Superceded vide** notification No. 30/2018-

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			for furnishing **FORM GSTR-6** returns by ISD for the month of July 2017 to June, 2018 till 31.07.2018.	Central Tax, dated 31.05.2018.
		Notification No. 30/2018-Central Tax, dated 30.07.2018.	It superceded notification No. 25/2018-Central Tax, dated 31.05.2018 and extended the time limit for furnishing **FORM GSTR-6** for the period from July 17 to August, 2018 till 30.09.2018.	
		Notification No. 41/2017-Central Tax, dated 13.10.2017 as amended vide notification no. 59/2017-Central Tax, dated 15.11.2017	It extended the time limit for furnishing the Return in **FORM GSTR-4** by a composition Supplier for the quarter July to September, 2017 till 24.12.2017.	
		Notification No. 65/2018-Central Tax, dated 29.11.2018	It extended the time limit for furnishing the return in **FORM GSTR-4** for the quarter July –September, 2017 by registered person having their principal place of Business in Srikakulam District of Andhra Pradesh till 30.11.2018.	
		Notification No. 60/2017-Central Tax, dated 15.11.2017	It extended the time limit for filing **FORM GSTR-5** for the month of July, 17 to October, 2017 till 11.12.2017.	**Superceded (vide** notification No. 68/2017-Central Tax, dated 21.12.2017).
		Notification No. 68/2017-Central Tax, dated 21.12.2017	It superceded notification No. 60/2017-Central Tax, dated 15.11.2017 and extended the time limit for filing **FORM GSTR-5** for months from July, 2017 to December, 2017 till 31.01.2018.	
		Notification No. 66/2018-Central Tax, dated 29.11.2018as amended vide notification No.07/2019-Central Tax, dated 31.01.2019**.**	It extended the time limit for furnishing **FORM GSTR-7 Return** by a registered person for the months from Oct, 2018 to December, 2018 till 28th of February, 2019.	**Superceded vide notification No. 26/2019-Central Tax, dated 28.06.2019.**
		Notification No. 08/2019-Central Tax, dated 08.02.2019.	It extended the time limit for furnishing **FORM GSTR-7 Return** by a registered person required to Deduct tax at source under Section 51 of the CGST Act, 2017 for the month of January, 2019 till 28th of February, 2019.	**Superceded vide notification No. 26/2019-Central Tax, dated 28.06.2019.** **Issued under Section 39(6) read with section 168 of the CGST Act, 2017 and rule 66**

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
				of the CGST Rules, 2017.
		Notification No. 18/2019-Central Tax, dated 10.04.2019	It extended the time limit for furnishing **FORM GSTR-7 Return** by a registered person required to Deduct tax at source under Section 51 of the CGST Act, 2017 for the month of March, 2019 till 12th of April, 2019.	**Superceded vide notification No. 26/2019-Central Tax, dated 28.06.2019.**
		Notification No. 26/2019-Central Tax, dated 28.06.2019 as amended *vide* notification No. 40/2019-Central Tax, dated 31.08.2019**;** No. 55/2019-Central Tax, dated 14.11.2019 (w.e.f. 20.09.2019); No. 59/2019-Central Tax dated 26.11.2019 (w.e.f. 10.11.2019); No. 65/2019-Central Tax, dated 12.12.2019 (w.e.f. 30.11.2019); No. 78/2019-Central Tax, dated 26.12.2019 (w.e.f. 10.12.2019); No. 20/2020-Central Tax, dated 23.03.2020 (with retrospective effect from 20.12.2019); No. 13/2023-Central Tax, dated 24.05.2023 (w.e.f. 10.05.2023); No. 16/2023-Central Tax, dated 19.06.2023 (w.e.f. 31.05.2023); No. 21/2023-Central Tax, dated 17.07.2023 (w.e.f. 30.06.2023); and No. 44/2023-Central Tax, dated 25.08.2023 (w.e.f. 31.07.2023)	It extended the time limit for furnishing **FORM GSTR-7 Return** by a registered person required to Deduct tax at source under Section 51 of the CGST Act, 2017 for the period of October, 2018 to July, 2019 till 31st August, 2019. Extended the time limit for filing FORM GSTR-7 for the months of July, 2019 to October, 2019 for taxpayers with principal place of business in the state of Jammu & Kashmir (Ref: third proviso to paragraph 1) Extended the time limit for filing FORM GSTR-7 for the month of November, 2019 for taxpayers with principal place of business in the state of Assam, Manipur or Tripura (Ref: fourth proviso to paragraph 1); Extended due date for furnishing FORM GSTR-7 for those taxpayers whose principal place of business is in the erstwhile State of Jammu and Kashmir for the July, 2019 to October,2019 and November, 2019 to February, 2020. (Ref: second and third proviso of paragraph 1). Extended the time limit for filing **FORM GSTR-7** for the month of April, 2023, May, 2023, June, 2023; and July 2023 till 25.08.2023 for taxpayers with principal place of business in the state of Manipur (Ref: fifth proviso to paragraph 1);	
		Notification No. 05/2022-Central Tax, dated 17.05.2022	It extended the time limit for furnishing the return in **FORM GSTR-3B** for the month of April, 2022 to 24.05.2022.	
		Notification No. 84/2020-Central Tax,	It notifies class of persons under proviso to Section	It relates to Quarterly Return

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		dated 10.11.2020	39(1) read with proviso to section 39(7). It allows the registered persons (other than a person under section 14 of the IGST Act, 2020) having turnover of upto Rs.5 crores in preceding FY and have opted to file return for every quarter with monthly payment of taxes subject to fulfillment of conditions specified therein.	filing and monthly payment of taxes (**QRMP)** Scheme.
		Notification No. 85/2020-Central Tax, dated 10.11.2020 (w.e.f. 01.01.2021)	It notifies special procedure for making payment of 35% as tax liability in first two months (under QRMP Scheme).	Also issued under section 148 of the CGST Act, 2017.
		Notification No. 06/2022-Central Tax, dated 17.05.2022	It extended the due date for depositing the tax due under proviso to sub-section (7) of section 39 of the CGST Act, 2017 in FORM GST PMT-06 for the month of April, 2022 **till 27.05.2022**.	
		Notification No. 21/2022-Central Tax, dated 21.10.2022.	It extended the due date for furnishing the **FORM GSTR-3B Return under section 39(1)** for the month of September, 2022 **till 21.10.2022**.	
		Notification No. 12/2023-Central Tax, dated 24.05.2023 (w.e.f. 20.05.2023) as amended *vide* notification No. 15/2023-Central Tax, dated 19.06.2023 (w.e.f. 31.05.2023); No. 19/2023-Central Tax, dated 17.07.2023 (w.e.f. 30.06.2023); and No. 42/2023-Central Tax, dated 25.08.2023 (w.e.f. 31.07.2023)	It extended the due date of filing **FORM GSTR-3B** for the month of **April, 2023,** May 2023, June 2023 and July, 2023 till 25.08.2023 for registered person whose principal place of business is in the State of Manipur and are required to file return under section 39(1) read with rule 61(1) (clause (i)).	
		Notification No. 17/2023-Central Tax, dated 27.06.2023 (w.e.f. 20.06.2023).	It extended the due date of filing **FORM GSTR-3B** for the month of **May, 2023 till 30.06.2023** for registered person whose principal place of business is in the Districts of Kutch, Jamnagar, Morbi, Patan, and Banaskantha in the State of Gujarat and are required to file return under section 39(1) read with rule 61(1) (clause (i)).	
		Notification No. 20/2023-Central Tax, dated 17.07.2023 as amended vide notification No. 43/2023-Central Tax,	It extended the due date of filing **FORM GSTR-3B** for the Quarter ending June, 2023 till **25.08.2023** for registered person whose principal place of business	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		dated 25.08.2023 (w.e.f. 31.07.2023)	is in the State of Manipur and are required to file return under section 39(1) read with rule 61(1) (clause (ii)).	
		Notification No. 55/2023-Central Tax, dated 20.12.2023	It extended the due date of filing **FORM GSTR-3B** for the month of November, 2023 till **27.12.2023** for registered person whose principal place of business is in the districts of Chennai, Tiruvallur, Chengalpattu and Kancheepuram in the State of Tamil Nadu and are required to file return under section 39(1) read with rule 61(1) (clause (ii)).	
		Notification No. 1/2024-Central Tax, dated 05.01.2024 *(w.e.f. 20.12.2023).*	It extended the due date of filing **FORM GSTR-3B** for the month of November, 2023 till **10.01.2024** for registered person whose principal place of business is in the districts of Tirunelveli, Tenkasi, Kanyakumari, Thoothukudi, and Virudhunagar in the State of Tamil Nadu and are required to file return under section 39(1) read with rule 61(1) (clause (ii)).	
		Notification No. 26/2024-Central Tax, dated 18.11.2024.	It extended the due date of filing **FORM GSTR-3B** for the October, 2024 till **21.11.2024** for registered person whose principal place of business is in the State of Maharashtra and Jharkhand and are required to file return under section 39(1) read with rule 61(1) (clause (i)).	
		Notification No. 29/2024-Central Tax, dated 27.11.2024 (w.e.f. 20.11.2024).	It extended the due date of filing **FORM GSTR-3B** for the October, 2024 till **30.11.2024** for registered person whose principal place of business is in the State of Manipur and are required to file return under section 39(1) read with rule 61(1) (clause (i)).	
		Notification No. 30/2024-Central Tax, dated 10.12.2024 (w.e.f. 20.11.2024).	It extended the due date of filing **FORM GSTR-3B** for the October, 2024 till **11.12.2024** for registered person whose principal place of business is in the district of Mushidabad in the State of West Bengal and are required to file return under section 39(1) read with rule 61(1) (clause (i)).	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 12/2025-Central Tax, dated 20.08.2025 (w.e.f. 20.08.2025).	It extended the due date of filing **FORM GSTR-3B** for the month of July, 2025 till **27.08.2024** for registered person whose principal place of business is in the district of Mumbai (City), Mumbai (sub-urban), Thane, Raigad and Palghar in the **State of Maharashtra** and are required to file return under section 39(1) read with rule 61(1) (clause (i)).	
		Notification No. 17/2025-Central Tax, dated 18.10.2025	It extended the date of filing **FORM GSTR-3B electronically as specified under,** Section 39(1) for the month of September 2025 till 25.10.2025; and Proviso to section 39(1) for the July-September quarter till 25.10.2025.	
		Notification No 1/2026-Central Tax, dated 21.04.2026 (w.e.f. 20.04.2026)	It extended the date of filing **FORM GSTR-3B** for the month of March 2026 till 21.04.2026 for registered person who are required to furnish return under section 39(1) read with clause (i) of rule 61(1).	
		Circular No. 143/1/2020-GST, dated 10.11.2020.	It deals with Quarterly Return Monthly Payment Scheme and explains legislative changes and procedures.	QRMP Scheme.
		Circular No. 170/02/2022-GST, dated 6.7.2022	Mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/ blocked Input Tax Credit and reversal thereof in return in **FORM GSTR-3B** and statement in **FORM GSTR-1.**	
Section 40	**First Return**	*No notification / circular / order issued so far*		
Section 41 *[Substituted vide Finance Act, 2022).*	**Availment of input tax credit.**	*No notification / circular / order issued so far*		
Section 42 ** [omitted]*	**Matching, reversal and reclaim of input tax credit.**			**Omitted *vide*** section 107 of the Finance Act, 2022 (6 0f 2022) (w.e.f. 01.10.2022 *vide* notification No. 18/2022-Central Tax, dated

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
				28.09.2022).
Section 43 * *[omitted]*	**Matching, reversal and reclaim of reduction in output tax liability**			**Omitted** *vide* section 107 **of** the Finance Act, 2022 (6 0f 2022) (w.e.f. 01.10.2022 *vide* notification No. 18/2022-Central Tax, dated 28.09.2022).
Section 43A * *[Effective Date is yet to be notified] [omitted]*	**Procedure for furnishing return and availing input tax credit.**			**Omitted** *vide* section 107 of the Finance Act, 2022 (6 0f 2022) (w.e.f. 01.10.2022 *vide* notification No. 18/2022-Central Tax, dated 28.09.2022).
Section 44	**Annual Return**	**Rule 80 of the CGST Rules, 2017**	**FORM GSTR-9, 9A, 9B and 9C.**	
		The CGST (Removal of Difficulties) Order No. 1/2018-Central Tax, dated 11.12.2018 as amended vide Order No. 03/2018-Central Tax, dated 31.12.2018.	It was issued to remove the difficulties in respect of provision of section 44 of the CGST Act, 2017 so as to extend the date of filing of Annual Return in FORM GSTR -9, 9A and 9C for the year 2017-18 till 30.06.2019.	
		The CGST (Removal of Difficulties) Order No. 6/2019-Central Tax, dated 28.06.2019.	It allows filing of Annual Return for the period from 01.07.2017 to 31.03.2018 till 31.08.2019 for all registered persons other than Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person.	
		The CGST (Removal of Difficulties) Order No. 7/2019-Central Tax, dated 26.08.2019.	It allowed filing of Annual Return for all registered persons other than Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person for the period from 01.07.2017 to 31.03.2018 till 30.11.2019.	
		The CGST (Removal of Difficulties) Order No. 8/2019-Central Tax, dated 14.11.2019.	It allowed filing of Annual Return for all registered persons other than Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			person for the period from 01.07.2017 to 31.03.2018 till 31.12.2019 and the annual return for the period from 01.04.2018 to 31.03.2019 till 30.03.2020.	
		The CGST (Removal of Difficulties) Order No. 10/2019-Central Tax, dated 26.12.2019.	It allowed It allowed filing of Annual Return for all registered persons other than Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person for the period from 01.07.2017 to 31.03.2018 till 30.01.2020.	
		Notification No. 6/2020-Central Tax, dated 03.02.2020	It extends the time limit for furnishing of the annual Return electronically through the common portal, in respect of the period from the 1st July,2017 to the 31st March, 2018, in staggered manner.	
		Notification No. 09/2020-Central Tax, dated 16.03.2020	It notified foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall not be required to furnish reconciliation statement in FORM GSTR-9C to the CGST Rules, 2017 under sub-section (2) of section 44 of the said Act read with sub-rule (3) of rule 80 of the said rules subject to fulfillment of conditions specified therein.	
		Notification No. 15/2020-Central Tax, dated 23.03.2020.	It extended the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till 30.06.2020.	[r/wrule 80 of the CGST Rules, 2017] **[Superceded vide** notification No. 41/2020-Central Tax, dated 05.05.2020**]**
		Notification No. 41/2020-Central Tax, dated 05.05.2020 as amended *vide* notification No. 69/2020-Central Tax, dated 30.09.2020; and No. 80/2020-Central Tax, dated 28.10.2020.	It extended the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through the common portal, for the financial year 2018-2019 till 30.12.2020.	[r/w rule 80 of the CGST Rules, 2017]

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 95/2020-Central Tax, dated 30.12.2020 as amended vide notification No. 04/2021-Central Tax, dated 28.02.2021.	It extended the time limit for furnishing of the annual return specified under section 44 for FY 2019-20 till **28.02.2021** and which was further extended up to **31.03.2021**.	[r/w rule 80 of the CGST Rules, 2017]
		Notification No. 31/2021-Central Tax, dated 30.07.2021 (w.e.f. 01.08.2021).	It exempts the registered person whose aggregate turnover in the FY 2020-21 is up to Rs.2 Cr., from filing annual return for the FY 2020-21.	Issued under first proviso to Section 44.
		Notification No. 10/2022-Central Tax, dated 05.07.2022	It exempts the registered person whose aggregate turnover in the FY 2021-22 is up to Rs.2 Cr., from filing annual return for the FY 2021-22.	Issued under first proviso to Section 44.
		Notification No. 32/2023-Central Tax, dated 31.07.2023	It exempts the registered person whose aggregate turnover in the FY 2022-23 is up to Rs.2 Cr., from filing annual return for the FY 2022-23.	Issued under first proviso to Section 44.
		Notification No. 14/2024-Central Tax, dated 10.07.2024	It exempts the registered person whose aggregate turnover in the FY 2023-24 is up to Rs.2 Cr., from filing annual return for the FY 2023-2024.	Issued under first proviso to Section 44.
		Notification No. 15/2025-Central Tax, dated 17.09.2025.	It exempts the registered person whose aggregate turnover in any FY is upto Rs.2 Cr., from filing annual return for the FY 2024-2025 onwards.	Issued under first proviso to Section 44.
Section 45	**Final Return**	**Rule 81 of the CGST Rules, 2017**	**FORM GSTR-10**	
		Notification No. 58/2018-Central Tax, dated 26.10.2018	It notifies the persons whose registration has been cancelled on or before 30.09.2018, as a Class of persons to furnish **FORM GSTR-10** till 31.12.2018.	Also issued under section 148 of the CGST Act, 2017.
Section 46	**Notice to return defaulters.**	*No notification / circular / order issued so far*		
		Circular No. 129/48/2019-GST, dated 24.12.2019	Standard Operating Procedure to be followed in case of non-filers of Returns-Reg.	**Issued under section 168 of the CGST Act, 2017.**
Section 47	**Levy of late fee**	*No notification / circular / order issued so far*		
Section 48	**Goods and Services tax Practitioners**	**Rule 83 to Rule 84 (including 83A and 83B) of the CGST Rules, 2017.**	**FORM GST PCT-01 to FORM GST PCT-05**	
		Notification No. 24/2018-Central Tax,	It notified the National Academy of Customs,	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		dated 28.05.2018.	Indirect Taxes and Narcotics as the authority to conduct the examination for GST Practitioner.	
		Circular No. 9/9/2017, dated 18.10.2017	It authorized certain officers for the purpose of enrolling or rejecting application for enrolment of GST Practitioners.	
CHAPTER X - PAYMENT OF TAX				▲ INDEX
Rules: Rule 85 to Rule 88 of the CGST Rules, 2017. | **Forms:** FORM GST PMT-01 to FORM GST PMT-07				
Section 49	**Payment of tax, interest, penalty and other amounts.**	*No notification / circular / order issued so far*		
Section 49A *[inserted w.e.f. 01.02.2019]*	**Utilization of input tax credit subject to certain conditions.**	**Circular No. 98/17/2019-GST, dated 23.04.2019**	Clarification in respect of utilization of input tax credit under GST-Reg.	
Section 49B *[inserted w.e.f. 01.02.2019]*	**Order of utilization of input tax credit.**	*No notification / circular / order issued so far*		
Section 50	**Interest on delayed payment of tax**	**Notification No. 13/2017-Central Tax, dated 28.6.2017** as amended *vide* notification No. 31/2020-Central Tax, dated 03.04.2020 (w.e.f. 20.03.2020); No. 51/2020-Central Tax, dated 24.06.2020; No. 08/2021-Central Tax, dated 01.05.2021 (with effect from 18.04.2021); and No. 18/2021-Central Tax, dated 01.06.2021 (w.e.f. 18.05.2021).	It, inter alia, notifies rates of interest payable under Section 50 (1) and under Section 50 (3) of the CGST Act, 2017.	
		Notification No. 08/2022- Central Tax, dated 07.06.2022.	It notified rate of interest per annum to be '**Nil**', for the class of registered persons (specified e-commerce operators) who failed to furnish the statement in **FORM GSTR-8** by due date for the months of September, 2020; October, 2020; November, 2020; December, 2020 and January,	**r/w section 148 of the CGST Act, 2017.**

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			2021.	
		Notification No. 07/2024-Central Tax, dated 08.04.2024	It provided waiver of interest for specified taxpayers for specified tax period.	
		Circular No. 192/04/2023-GST, dated 17.07.2023	Clarification on charging of interest under section 50(3) of the CGST Act, 2017 in cases of wrong availment of IGST Credit and reversal thereof.	
Section 51	**Tax Deduction at Source**	**Notification No. 50/2018-Central Tax, dated 13.09.2018** as amended *vide* notification No. 57/2018-Central Tax, dated 23.10.2018; notification No. 61/2018-Central Tax, dated 05.11.2018; notification No. 73/2018-Central Tax, dated 31.12.2018; and last amended *vide* notification No. 25/2024-Central Tax, dated 09.10.2024 (w.e.f. 10.10.2024); and No. 07/2026 – Central Tax, dated 27.10.2026 (w.e.f. 01.11.2026).	It brought into force the provisions of Section 51 of the CGST Act, 2017 with effect from 1.10.2018. It also specified persons under clause (d) of sub-section (1) of Section 51 of the CGST Act, 2018.	
		Circular No. 65/39/2018-DOR, dated 14.09.2018	It issued guidelines for Deductions and Deposits of TDS by the DDO under GST.	
		Circular No. 67/41/2018-DOR, dated 28.09.2018	Modification to the Guidelines for Deductions and Deposits of TDS by the DDO under GST as clarified in Circular No. 65/39/2018-DOR, dated 14.09.2018.	
		Circular No. 198/10/2023-GST, dated 17.07.2023	Clarification on issue pertaining to e-invoice	it clarifies on the issue of generation of e-invoice in cases of supplies made to Government Departments or establishment etc. registered solely for TDS purpose,
Section 52	**Collection of Tax at source**	**The CGST (Removal of Difficulties) Order No. 4/2018-Central Tax, dated 31.12.2018** *as amended vide The CGST (Second Removal of Difficulties) Order No. 02/2019-Central Tax, dated*	It inserted an explanation to the Sub-section (4) of Section 52 of the CGST Act, 2017 providing that due date for furnishing the statement under this sub-section for the months of October, November and December, 2018 shall be the 7th February, 2019.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		01.02.2019.		
		Notification No. 52/2018-Central Tax, dated 20.09.2018 as amended *vide* notification No. 15/2024-Central Tax, dated 10.07.2024 (w.e.f. 10.07.2024).	It notifies rate of 0.25 percent of the net value of intra-state supplies made through ECO (other than agent) by other suppliers where the consideration is collected by ECO, is to be collected as TCS by such ECO.	
		Circular No. 74/48/2018-GST, dated 05.11.2018	Collection of Tax at Source by Tea Board of India.	
		Circular No. 194/06/2023-GST, dated 17.07.2023	Clarification on TCS Liability under Section 52 of the CGST Act, 2017 in case of multiple E-commerce Operators in one Transaction	
Section 53	**Transfer of Input Tax Credit.**	*No notification / circular / order issued so far*		
Section 53A	**Transfer of certain amounts** ***[inserted vide Finance (No.2) Act, 2019 (with effect from 01.01.2020)].***	*No notification / circular / order issued so far*		
CHAPTER XI - REFUNDS				▲ INDEX
Rules: Rule 89 to Rule 97A of the CGST Rules, 2017. | **Forms:** FORM GST RFD-01 to FORM GST RFD-11				
Section 54	**Refund of Tax**	*No notification / circular / order issued so far*		
	Issued under clause (ii) of proviso to Section 54(3) of the CGST Act, 2017.	**Notification No. 5/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017)** as amended vide notification No. 29/2017-Central Tax (Rate), dated 22.09.2017; No. 44/2017-Central Tax (Rate), dated 14.11.2017 (effective from 15.11.2017); No. 20/2018-Central Tax (Rate), dated 26.07.2018; No. 09/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); and No. 20/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023).	It notifies certain goods failing into specified tariff heading in respect of which refund of un-utilized input tax credit is not allowed where the credit has accumulated on account of inverted duty structure.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 15/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017); as amended *vide* No. 15/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023).	It notifies that refund of un-utilized input tax credit is not allowed in case of supplies of services of construction of complex, building or a part thereof in specified situation.	
		Notification No. 13/2017-Central Tax, dated 28.6.2017 (effective 1.7.2017) as amended *vide* notification No. 31/2020-Central Tax, dated 03.04.2020 (w.e.f. 20.03.2020); No. 51/2020-Central Tax, dated 24.06.2020; No. 08/2021-Central Tax, dated 01.05.2021 (w.e.f. 18.04.2021); and No. 18/2021-Central Tax, dated 01.06.2021 (w.e.f. 18.05.2021);	It, *inter alia*, notified @ 6% per annum as the rate of interest payable under Section 54(12) of the CGST Act, 2017 in case of delayed payment of refund.	
		Notification No. 14/2025-Central Tax, dated 17.09.2025 (w.e.f. 01.10.2025).	It notified the category of registered persons who shall not be eligible for refund on provisional basis.	
		Notification No. 37/2017-Central Tax, dated 04.10.2017.	It specified conditions and safeguards for furnishing a LUT in place of bond by registered person who intends to supply goods or services for export without payment of Integrated Tax.	
		Notification No. 16/2017-Central Tax, dated 01.07.2017	It specified conditions and safeguards for furnishing a LUT in place of bond by registered person who intends to supply goods or services for export without payment of Integrated Tax.	**Superceded**[*vide* notification No. 37/2017-Central Tax, dated 04.10.2017].
		Circular No. 8/8/2017-GST, dated 04.10.2017 as amended *vide* Circular No. 40/14/2018-GST, dated 06.04.2018; and Circular No. 88/07/2019-GST, dated 01.02.2019	Clarification on Issues related to furnishing of Bond/Letter of Undertaking for Exports.	**Amended***vide* Circular No. 40/14/2018-GST, dated 06.04.2018].
		Circular No. 5/5/2017-GST, dated 11.08.2017	Clarification on Issues related to furnishing of Bond/Letter of Undertaking for Exports	**Rescinded** (vide circular No. 8/8/2017-GST, dated 04.10.2017)
		Circular No. 4/4/2017-GST, dated 07.07.2017	Issues related to Bond/Letter of Undertaking for Exports without payment of integrated tax.	**Rescinded** (vide circular No. 8/8/2017-GST, dated

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
				04.10.2017).
		Circular No. 2/2/2017-GST, dated 04.07.2018	Issues related to furnishing of Bond/Letter of Undertaking for Exports	**Rescinded** (vide Circular No. 8/8/2017-GST, dated 04.10.2017).
		Other Circulars issued on Refunds		
		Circular No. 17/17/2017-GST, dated 15.11.2017	Manual filing and processing of refund claim in respect of Zero-rated Supplies.	**Superceded vide Circular No. 125/44/2019-GST, dated 18.11.2019.**
		Circular No. 18/18/2017-GST, dated 16.11.2017	Clarification on refund of un-utilized input tax credit on GST paid on inputs in respect of exporter of Fabrics.	
		Circular No. 24/24/2017-GST, dated 21.12.2017	Manual filing and processing of refund claims on account of inverted duty structure, deemed exports and excess balance in electronic cash ledger.	**Superceded vide Circular No. 125/44/2019-GST, dated 18.11.2019.**
		Circular No. 37/11/2018-GST, dated 15.03.2018	Clarifications on Export related Refund Issues.	**Superceded vide Circular No. 125/44/2019-GST, dated 18.11.2019.**
		Circular No. 45/19/2018-GST, dated 30.05.2018	Clarification on Refund Related Issues.	**Superceded vide Circular No. 125/44/2019-GST, dated 18.11.2019.**
		Circular No. 48/22/2018-GST, dated 14.06.2018	Clarification of Certain Issues Under GST. (*Apart from issue of eligibility of independent fabric processors (Job-workers) for refund of unutilized Input Tax credit on account of inverted duty structure, it also clarifies on issue relating to supply of services to SEZ unit or developer under section 7 and 12 of the IGST Act, 2017).*	Also clarifies on SEZ related issues.
		Circular No. 56/30/2018-GST, dated 24.08.2018	Clarification regarding removal of restriction of refund of accumulated ITC on fabric-Reg.	
		Circular No. 59/33/2018-GST, dated 04.09.2018	Clarification on Refund Related Issues.	**Superceded vide Circular No. 125/44/2019-GST, dated 18.11.2019.**

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 70/44/2018-GST, dated 26.10.2018	Clarification on Certain Issues related to Refund.	**Superceded vide Circular No. 125/44/2019-GST, dated 18.11.2019.**
		Circular No. 78/52/2018-GST, dated 31.12.2018	Clarification on export of services under GST	
		Circular No. 79/53/2018-GST, dated 31.12.2018	It clarifies certain refund related issues.	**Superceded vide Circular No. 125/44/2019-GST, dated 18.11.2019.**
		Circular No. 110/29/2019-GST, dated 03.10.2019	Eligibility to file a refund application in FORM GST RFD-01 for a Period and Category under which a NIL refund application has already been filed.	
		Circular No. 111/30/2019-GST, dated 03.10.2019	Procedure to claim refund in FORM GST RFD-01 subsequent to Favourable Order in Appeal or Any other Forum-Reg.	
		Circular No. 125/44/2019-GST, dated 18.11.2019	Fully Electronic Refund Process through FORM GST RFD-01 and Single Disbursement-Reg.	**Amended vide Circular No. 135/05/2020-GST, dated 31.03.2020.**
		Circular No.135/05/2020 – GST, dated 31.03.2020.	Clarification on refund related issues	
		Circular No. 137/07/2020-GST, dated 13.04.2020.	Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws-reg.	
		Circular No. 139/09/2020-GST, dated 10.06.2020	Clarification on Refund Related issues.	
		Circular No. 147/03/2021-GST, dated 12.03.2021	Clarification on Refund Related Issues	**It amended Circular No. 125/44/2019-GST, dated 18.11.2019.**
		Circular No. 160/16/2021-GST, dated 20.09.2021 read with corrigendum dated 24.09.2021.	Clarification in respect of Certain GST Related Issue-Reg {it clarified the issue of allowing refund of unutilized ITC in cases of export of goods where export goods is subjected to "NIL" rate of export duty).	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 162/18/2021-GST, dated 25.09.2021	Clarification in respect of refund of tax specified in section 77(1) of the CGST Act and section 19(1) of the IGST Act.	
		Circular No. 166/22/2021-GST, dated 17.11.2021	Clarification on Certain Refund Related Issues.	
		Circular No. 168/24/2021-GST, dated 30.12.2021	Mechanism for filing of refund claim by the taxpayers registered in erstwhile Union Territory of Daman & Diu for period prior to merger with UT of Dadra & Nagar Haveli.	
		Circular No. 172/04/2022-GST, dated 06.07.2022	Clarification on various issue pertaining to GST.	**It inter alia clarifies on the issue of refund claimed by the recipients of supplies regarded as deemed export.**
		Circular No. 173/05/2022-GST, dated 06.07.2022	Clarification on issue of claiming refund under inverted duty structure where the supplier is supplying goods under some concessional notification.	
		Circular No. 174/06/2022-GST, dated 06.07.2022	Prescribing manner of re-credit in electronic credit ledger using **FORM GST PMT-03A**	
		Circular No. 175/07/2022-GST, dated 06.07.2022	Manner of filing refund of unutilized ITC on account of export of electricity-	
		Circular No. 181/3/2022-GST, dated 10.11.2022	Clarification on refund related issues.	
		Circular No. 188/20/2022-GST, dated 27.12.2022	Prescribing manner of filing an application for refund by un-registered persons.	
		Instruction No. 03/2022-GST, dated 14.06.2022	Procedure relating to sanction, post audit and review of refund claims.	
		Instruction No. 04/2022-GST, dated 28.11.2022	Manner of Processing and sanction of IGST Refunds, withheld in terms of clause (c) of sub-rule (4) of Rule 96, transmitted to the jurisdictional GST Authorities under sub-rule (5A) of rule 96 of the CGST Rules, 2017.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 197/09/2023-GST, dated 17.07.2023	Clarification on Refund Related issues.	
		Circular No. 226/20/2024-GST, dated 11.07.2024	Mechanism for refund of additional integrated tax (IGST) paid on account of upward revision in price of the goods subsequent to exports-Reg.	
		Circular No. 233/27/2024-GST, dated 11.09.2024.	Clarification regarding regularization of refund of IGST availed in contravention of Rule 96(10) of CGST Rules, 2017, in cases where the exporters had imported certain inputs	
		Instruction No. 06/2025-GST, dated 03.10.2025	Provisional sanction of refund claims on the basis of identification and evaluation of risk by the system.	
Section 55	**Refund in Certain Cases**	*No notification / circular / order issued so far*		
		Notification No. 6/2017-Central Tax (Rate), date 28.06.2017 (w.e.f. 1.7.2017)	It specifies the Canteen Stores Department under the Ministry of Defense as a person who is entitled to claim a refund of 50% of the applicable central tax paid by it on all inward supplies of goods received by it for subsequent supply to Unit Run Canteen of Canteen Store Department (CSD) or the authorized customers of the CSD.	
		Notification No. 16/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017).	It specifies United Nations or a specified international organization or foreign diplomatic mission or consular post in India or diplomatic agents or career consular officers posted therein which shall be entitled to claim a refund of taxes paid on the notified supplies of goods or services received by them under CGST Act, 2017 subject to conditions mentioned in the notification.	
		Notification No. 11/2019-Central Tax (Rate), dated 29.06.2019 (w.e.f. 01.07.2019).	It specifies retail outlets established in the departure area of an international airport, beyond the immigration counters, making tax free supply of goods to an outgoing international tourist, as class of persons, entitled to claim refund of applicable central tax paid on inward supply of such goods.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 36/10/2018-GST, dated 13.03.2018	Processing of Refund Applications for UIN Entities.	Also see under Section 168 of the CGST Act, 2017.
		Circular No. 43/17/2018-GST, dated 13.04.2018	It dealt with queries regarding Processing of Refund Applications for UIN Agencies.	
		Circular No. 63/37/2018-GST, dated 14.09.2018 read with corrigendum dated 06.09.2019 and Circular No. 144/14/2020-GST, dated 15.12.2020.	Clarification regarding processing of refund claims filed by UIN entities and Waiver from recording of UIN on the invoices for the month of April 2020 to March, 21.	
		Circular No. 68/42/2018-GST, dated 05.10.2018	Notification No. 16/2017-Central Tax (Rate), dated 28.06.2017 issued under the CGST Act, 2017to be applicable to for the purpose of refund under the GST (Compensation to States) Act, 2017.	[Issued with reference to refund of Compensation Cess to UN and specified international Organization).
		Circular No. 60/34/2018-GST, dated 04.09.2018	Processing of Refund Applications filed by Canteen Stores Department (CSD)-regarding.	
		Circular No. 75/49/2018-GST, dated 27.12.2018	Guidelines for Processing of Applications for Financial Assistance under the Central Sector Scheme named "Seva BhojYojna" of the Ministry of Culture.	
		Circular No. 106/25/2019-GST, dated 29.06.2019 (w.e.f. 01.07.2019).	Refund of taxes paid on inward supply of indigenous goods by retail outlets established at departure area of the international airport beyond immigration counters when supplied to outgoing international tourist against foreign exchange.	**Withdrawn ab-initio vide Circular No. 176/08/2022-GST, dated 06.07.2022.**
Section 56	**Interest on Delayed Refund.**	**Notification No. 13/2017-Central Tax, dated 28.6.2017 (effective 1.7.2017)** as amended *vide* notification No.31/2020-CentralTax, dated 03.04.2020 (w.e.f. 20.03.2020); No. 51/2020-Central Tax, dated 24.06.2020; No. 08/2021-Central Tax, dated 01.05.2021 (w.e.f. 18.04.2021); and No. 18/2021-Central Tax, dated 01.06.2021 (w.e.f. 18.05.2021).	It, inter alia, specifies rate of interest payable under Section 56 and under proviso to Section 56 of the CGST Act, 2017.	
Section 57	**Consumer Welfare Fund**	*No notification / circular / order issued so*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		far		
Section 58	**Utilisation of Fund**	*No notification / circular / order issued so far*		
CHAPTER XII - ASSESSMENT				▲ INDEX
Rules: Rule 98 to Rule 100 of the CGST Rules, 2017. | **Forms:** FORM GST ASMT-01 to FORM GST ASMT-18				
Section 59	**Self-Assessment**	*No notification / circular / order issued so far*		
Section 60	**Provisional Assessment**	*No notification / circular / order issued so far*		
Section 61	**Scrutiny of Returns**	*No notification / circular / order issued so far*		
		Instruction No. 02/2022-GST, dated 22.03.2022	Standard operating procedure (SOP) for scrutiny of returns for FY 2017-18 and 18-19.	
		Instruction No. 02/2023-GST, dated 26.05.2023	Standard operating procedure (SOP) for scrutiny of returns for FY 2019-20 onwards.	
Section 62	**Assessment of non-filers of returns**	*No notification / circular / order issued so far*		
		Circular No. 129/48/2019-GST, dated 24.12.2019	Standard Operating Procedure to be followed in case of non-filers of returns	
Section 63	**Assessment of unregistered persons**	*No notification / circular / order issued so far*		
Section 64	**Summary assessment in certain special cases.**	*No notification / circular / order issued so far*		
CHAPTER XIII - AUDIT				▲ INDEX
Rules: Rule 101 to Rule 102 of the CGST Rules, 2017. | **Forms:** FORM GST ADT-01 to FORM GST ADT-04				
Section 65	**Audit by tax authorities**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Instruction No. 05/2025-GST, dated 02.05.2025	Timely production of records / information for audit	
Section 66	Special Audit	*No notification / circular / order issued so far*		
CHAPTER XIV - INSPECTION, SEARCH, SEIZURE AND ARREST				▲ INDEX
Rules: Rule 139 to Rule 141 of the CGST Rules, 2017 | **Forms:** FORM GST INS-01 to FORM GST INS-05				
Section 67	Power of inspection, search and seizure	**Notification No. 27/2018-Central Tax, dated 13.06.2018**	It notifies the goods or class of goods which are allowed to be disposed of after seizure considering perishable or hazardous nature, depreciation in value with passage of time, constraints of storage space etc.	
		Instruction No. 01/2020-21/GST-Investigation, dated 02.02.2021	Instructions/Guidelines regarding procedure to be followed during search Operation-Reg	
		Instruction No. 01/2022-23 (GST-Investigation), dated 25.05.2022	Deposit of tax during the course of search, inspection or investigation.	
		Instruction No. 01/2023-GST, dated 04.05.2023	Guidelines for Special All India Drive against fake registrations.	
		Instruction No. 02/2024-GST, dated 12.08.2024	Guidelines for Second Special All India Drive Against Fake Registrations-Reg.	
		Instruction No. 01/2024-GST(Inv.), dated 30.03.2024	Guidelines for CGST Formations in maintaining ease of doing Business while engaging in investigation with regular taxpayers.	**Modified vide Instruction No. 03/2024-GST, dated 14.08.2024**
		Instruction No. 03/2024-GST, dated 14.08.2024	Applying Para 2(g) of Instruction No. 01/2023-24-GST (Inv.), dated 30.03.2024 in Audit Matters-Reg	
Section 68	Inspection of goods in movement	**Circular No. 41/15/2018-GST, dated 13.04.2018 as amended vide** Circular No. 88/07/2019-GST, dated 01.02.2019.	It clarifies the procedure for interception of conveyances for inspection of goods in movement, and detention, release and confiscation of such goods and conveyances-Reg.	Modified [*vide* Circular No. 49/23/2018-GST, dated 21.06.2018 and 49/23/2018-GST, dated 21.06.2018].
		Circular No. 49/23/2018-GST, dated 21.06.2018	Modification of the Procedure for Interception of Conveyances for Inspection of Goods in Movement, and Detention, Release and Confiscation of such	Modified [*vide* Circular No. 49/23/2018-GST, dated 21.06.2018].

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			goods and Conveyances, as clarified in Circular No. 49/23/2018-GST, dated 21.06.2018.	
		Circular No. 64/38/2018-GST, dated 14.09.2018	Modification of the Procedure for Interception of Conveyances for Inspection of Goods in Movement, and Detention, Release and Confiscation of such goods and Conveyances, as clarified in Circular Nos. 41/15/2018-GST, dated 13.04.2018 and 49/23/2018-GST, dated 21.06.2018.	
Section 69	**Power to Arrest**	*No notification / circular / order issued so far*		
		Instruction No. 02/2022-23 (GST-INV) dated 17.08.2022 as amended *vide* Instruction No. 01/2025-GST, dated 13.01.2025.	Guidelines for Arrest and bail in relation to offences punishable under the CGST Act, 2017	Ground of Arrest to be explained to the arrested person and to be furnished to the arrested person as Annexure to the Arrest Memo (vide instruction No. 01/2025-GST, dated 13.01.2025).
Section 70	**Power to summon persons to give evidence and produce documents.**	*No notification / circular / order issued so far*		
		Instruction No. 03/2022-23 (GST-INV), dated 17.08.2022	Guidelines for issuance of Summons under Section 70 of the CGST Act, 2017	
Section 71	**Access to business premises**	*No notification / circular / order issued so far*		
Section 72	**Officers to assist proper officers**	*No notification / circular / order issued so far*		

CHAPTER XV - DEMANDS AND RECOVERY

▲ INDEX

Rules: Rule 142 to Rule 161 of the CGST Rules, 2017. | **Forms:** FORM GST DRC-01 to FORM GST DRC-25

Section 73	**Determination of tax not paid or short paid or erroneously refunded or**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
	input tax credit wrongly availed or utilized for any reason other than fraud or any willful-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 utilized by reason of fraud or any willful-misstatement or suppression of facts.**	*No notification / circular / order issued so far*		
		Instruction No. 02/2021-22 [GST-Investigation], dated 22.09.2021.	Issuance of SCN in time bound manner	
		Circular No. 171/3/2022-GST, dated 06.07.2022	Clarification on various issues relating to applicability of demand and penalty provisions under the Central Goods and Services Tax Act, 2017 in respect of transactions involving fake invoices	
		Instruction No 01/2023-GST, dated 4.05.2023	Guidelines for Special All Indian Drive against Fake Registration.	
Section 74A *(Inserted vide section 138 of the Finance (No.2) Act, 2024 (w.e.f. 01.11.2024).*	**Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilised for any reason pertaining to Financial Year 2024-25 onwards.**	**Circular No. 258/04/2026-GST, dated 26.10.2026**	Clarification on issues related to demand, adjudication and appeal proceedings under the CGST Act, 2017 - Reg.	
Section 75	**General Provisions relating to determination of tax**	*No notification / circular / order issued so far*		
		No notification / circular / order issued so far		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 185/17/2022-GST, dated 27.12.2022	Clarification with regard to applicability of provisions of section 75(2) of CGST Act, 2017 and its effect on limitation.	
		Circular No. 255/01/2026-GST, dated 25.06.2026.	Clarification regarding jurisdiction in cases involving migration /transfer of taxable persons from one jurisdiction to another jurisdiction.	
Section 76	**Tax collected but not paid to Government**	*No notification / circular / order issued so far*		
Section 77	**Tax wrongfully collected and paid to Central Government or State Government.**	*No notification / circular / order issued so far*		
Section 78	**Initiation of recovery proceedings.**	*No notification / circular / order issued so far*		
Section 79	**Recovery of tax**	*No notification / circular / order issued so far*		
		Instruction No. 01/2022-GST, dated 07.01.2022	**Guidelines for recovery proceedings under the provision of section 79 of the CGST Act, 2017 in cases covered under explanation to sub-section (12) of Section 75 of the CGST Act, 2017**	
		Instruction No. 01/2024-GST, dated 30.05.2024	**Guidelines for initiation of recovery proceedings before three months from the date of service of demand order-Reg**	
		Circular No. 224/18/2024-GST, dated 11.07.2024	Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal Comes into operation-Reg	**Also refer to rule 142 of the CGST Rules, 2017.**
Section 80	**Payment of tax and other amount in installments.**	*No notification / circular / order issued so far*		
Section 81	**Transfer of property to be void in certain cases.**	*No notification / circular / order issued so far*		
Section 82	**Tax to be first charge on property.**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 83	Provisional attachment to protect revenue in certain cases.	**Rule 159 of the CGST Rule, 2017**	**FORM DRC-22 to FORM DRC-23**	
		Instructions No. CBEC-20/16/05/2021-GST/359, dated 23.02.2021	Guidelines for provisional attachment of Property under section 83 of the CGST Act, 2017	
Section 84	Continuation and validation of certain recovery proceedings.	*No notification / circular / order issued so far*		
CHAPTER XVI - LIABILITY TO PAY IN CERTAIN CASES				▲ INDEX
Section 85	Liability in case of transfer of business	*No notification / circular / order issued so far*		
Section 86	Liability of agent and principal	*No notification / circular / order issued so far*		
Section 87	Liability in case of amalgamation or merger of companies	*No notification / circular / order issued so far*		
Section 88	Liability in case of company in liquidation	*No notification / circular / order issued so far*		
Section 89	Liability of directors of private company	*No notification / circular / order issued so far*		
Section 90	Liability of partners of firm to pay tax.	*No notification / circular / order issued so far*		
Section 91	Liability of guardians, trustees, etc.	*No notification / circular / order issued so far*		
Section 92	Liability of Court of Wards, etc.	*No notification / circular / order issued so far*		
Section 93	Special provisions regarding liability to pay tax, interest or penalty in certain cases.	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 94	Liability in other cases	*No notification / circular / order issued so far*		
CHAPTER XVII- ADVANCE RULING				▲ INDEX
Rules: Rule 103 to Rule 107 A of the CGST Rules, 2017. | **Forms:** FORM GST ARA-01 to FORM GST ARA-03				
Section 95	Definitions	*No notification / circular / order issued so far*		
Section 96	Authority for advance ruling	*No notification / circular / order issued so far*		
Section 97	Application for advance ruling	**Circular No. 25/25/2017-GST, dated 21.12.2017**	Manual filing of applications for Advance Ruling and Appeals before Appellate Authority for Advance Ruling.	
Section 98	Procedure on receipt of application	*No notification / circular / order issued so far*		
Section 99	Appellate Authority for Advance Ruling	*No notification / circular / order issued so far*		
Section 100	Appeal to Appellate Authority	**Circular No. 25/25/2017-GST, dated 21.12.2017**	Manual filing of applications for Advance Ruling and Appeals before Appellate Authority for Advance Ruling.	
Section 101	Orders of Appellate Authority	*No notification / circular / order issued so far*		
Section 101A	Constitution of National Appellate Authority for Advance Ruling *[inserted vide Finance (No.2) Act, 2019 (with effect from 01.01.2020)].*	*No notification / circular / order issued so far*		
		Notification No. 02/2026-Central Tax, dated 07.05.2026 (w. e.f. 01.04.2026)	It empowered the Principal Bench of the Appellate Tribunal, New Delhi constituted under section 109(3) to hear appeals made under section 101B.	
Section	Appeal to National Appellate	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
101B	Authority *[inserted vide Finance (No.2) Act, 2019 (with effect from 01.01.2020)].*			
Section 101C	Order of National Appellate Authority *[inserted vide Finance (No.2) Act, 2019 (with effect from 01.01.2020)].*	*No notification / circular / order issued so far*		
Section 102	Rectification of advance ruling	*No notification / circular / order issued so far*		
Section 103	Applicability of advance ruling	*No notification / circular / order issued so far*		
Section 104	Advance ruling to be void in certain circumstances	*No notification / circular / order issued so far*		
Section 105	Power of Authority and Appellate Authority	*No notification / circular / order issued so far*		
Section 106	Procedure of Authority and Appellate Authority	*No notification / circular / order issued so far*		
		No notification / circular / order issued so far		
CHAPTER XVIII - APPEALS AND REVISION				▲ INDEX
Rules: Rule 108 to Rule 116 of the CGST Rules, 2017. | **Forms:** FORM GST APL-01 to FORM GST APL-08				
Section 107	Appeals to Appellate Authority	*No notification / circular / order issued so far*		
		Circular No. 250/07/2025-GST, dated 24.06.2025	Reviewing authority, Revisional Authority and Appellate Authority in respect of orders passed by common Adjudicating Authority (CAA) for Show Cause Notices issued by DGGI-Reg	**Also applicable to section 108.**

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 259/05/2026-GST, dated 26.10.2026	Clarification on various issues pertaining to the amount paid as pre-deposit as per sub-section (6) of section 107 or sub-section (8) of section 112 of the CGST Act - reg.	
Section 108	**Power of Revisional Authority**	*No notification / circular / order issued so far*		
Section 109	**Constitution of Appellate Tribunal and Benches thereof.**	Notification S.O 1359 (E), dated 13.03.2019	It notified the creation of the National Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at new Delhi with effect from **13.03.2019**.	*Superceded vide notification No. SO 1 (E), dated 29.12.2023.*
		Notification S. O. 3009 (E), dated 21.08.2019	It notified the creation of State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) with effect from **21.08.2019**.	*Superceded vide notification No. SO 4073 (E), dated 14.09.2023.*
		Notification S.O. 4332 (E), dated 29.11.2019.	It notified creation of State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) in Rajasthan, Mizoram and Karnataka w.e.f. **29.11.2019**.	*Superceded vide notification No. SO 4073 (E), dated 14.09.2023.*
		Notification S. O. 4073 (E), dated 14.09.2023	It notified the creation of State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) with effect from **14.09.2023**.	*Superceded vide notification No. SO 3048 (E), dated 31.07.2024.*
		Notification No. SO 1 (E), dated 29.12.2023	It constituted the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at new Delhi with effect from **29.12.2023**.	*Superceded vide notification No. SO 3048 (E), dated 31.07.2024.*
		Notification S.O. 3048 (E), dated 31.07.2024	It notified the establishment of GST Appellate Tribunal with effect from 1.09.2024. It also notified constitution of principal Bench of GSTAT at New Delhi and also constituted state benches of GSTAT in various states along with circuit benches.	It also superseded earlier notification No. *notification No. SO 1 (E), dated 29.12.2023 and* notification S. O. 4073 (E), dated 14.09.2023.
		Notification No. 18/2024-Central Tax, dated 30.09.2024 (w.e.f. 01.10.2024).	It empowered the Principal Bench of the Appellate Tribunal to examine whether input tax credits availed by any registered person or the reduction in the tax rate has actually resulted in a commensurate reduction in the price of the goods or services or	Also issued in exercise of power under section 171.

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			both supplied by that registered person.	
Section 110	**President and Members of Appellate Tribunal, their qualification, appointment, conditions of service, etc.**	*No notification / circular / order issued so far*		
Section 111	**Procedure before Appellate Tribunal**	GFR 256 (E), dated 24.04.2025	It notified **the Goods and Service Tax (Appellate Tribunal (Procedure) Rules, 2025**.	**Not yet in force. The date is yet to be notified.**
Section 112	**Appeals to Appellate Tribunal**	*No notification / circular / order issued so far*		
		The Central Goods and Services Tax (Removal of Difficulties) Order No. 09/2019-Central Tax, dated 03.12.2019.	It extends the last date of filing of appeals before the GST Appellate Tribunal against the order of Appellate Authority on account of non-constitution of benches of appellate Tribunal. It now allows filing of appeals within the period of three months is considered out of the later of the dates on which the order sought to be appealed against is communicated to the person preferring the appeal or the date on which the President or the State President of the Appellate Tribunal after its constitution under section 109, enter office. Further, the period of six months from the date on which the said order has been passed, to be considered out of the later of the dates of date of communication of order or the date on which the President or the State President of the Appellate Tribunal after its constitution under section 109 enters officer	
		Notification No. GSR 256 (E), dated 24.05.2025 (w.e.f. 24.05.2025).	It notified the Goods and Services Tax Appellate Tribunal (Procedure) Rules, 2025.	
		Circular No. 132/2/2020 – GST, dated 18.03.2020.	Clarification in respect of appeal in regard to non-constitution of Appellate Tribunal	
		Circular No. 224/18/2024-GST, dated 11.07.2024	Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation-Reg	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 256/02/2026-GST, dated 25.07.2026	Clarification regarding filing of appeal by department before the Goods and Services Appellate Tribunal against order of appellate authority (where Orders-in-Original have been passed by a Common Adjudicating Authority in DGGI cases).	
Section 113	**Orders of Appellate Tribunal**	*No notification / circular / order issued so far*		
Section 114	**Financial and administrative powers of President**	*No notification / circular / order issued so far*		
Section 115	**Interest on refund of amount paid for admission of appeal**	*No notification / circular / order issued so far*		
Section 116	**Appearance by authorized representative**	*No notification / circular / order issued so far*		
Section 117	**Appeal to High Court**	*No notification / circular / order issued so far*		
Section 118	**Appeal to Supreme Court**	*No notification / circular / order issued so far*		
Section 119	**Sums due to be paid notwithstanding appeal, etc.**	*No notification / circular / order issued so far*		
Section 120	**Appeal not to be filed in certain cases**	*No notification / circular / order issued so far*		
		Circular No. 207/1/2024-GST, dated 26.06.2024	**Reduction of Government Litigation- Fixing Monetary Limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court-Reg**	
Section 121	**Non-appealable decisions and orders**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
CHAPTER XIX - OFFENCES AND PENALTIES				▲ INDEX
Rules: Rule 162 of the CGST Rules, 2017. | **Forms:** FORM GST CPD-01 to FORM GST CPD-02.				
Section 122	**Penalty for certain offences**	*No notification / circular / order issued so far*		
		Circular No. 171/03/2022-GST, dated 06.07.2022	**Clarification on various issues relating to applicability of demand and penalty provisions under the CGST Act, 2017 in respect of transactions involving fake invoice.**	
Section 122A *(Inserted vide the Finance Act, 2024 (8 of 2024) with effect from 01.10.2024)*	**Penalty for failure to register certain machines used in manufacture of goods as per special procedure.**	*No notification / circular / order issued so far*		
Section 122B *(Inserted vide the Finance Act, 2025 (7 of 2025) with effect from 01.10.2025)*	**Penalty for failure to comply with track and trace mechanism.**	*No notification / circular / order issued so far*		
Section 123	**Penalty for failure to furnish information return**	*No notification / circular / order issued so far*		
Section 124	**Fine for failure to furnish statistics**	*No notification / circular / order issued so far*		
Section 125	**General Penalty**	*No notification / circular / order issued so far*		
Section 126	**General disciplines related to penalty**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 127	**Power to impose penalty in certain cases**	*No notification / circular / order issued so far*		
Section 128	**Power to waive penalty or fee or both**	*No notification / circular / order issued so far*		
		Notification No. 28/2017-Central Tax, dated 01.09.2017	It waived the late fee payable for all registered persons for failure to furnish the return in FORM GSTR-3B for the month of July, 2017 by due date.	**Superceded** (vide notification No. 76/2018-Central Tax, dated 31.12.2018)
		Notification No. 50/2017-Central Tax, dated 24.10.2017.	It waived the amount of late fee payable by any registered person for failure to furnish return in **FORM GSTR-3B** for the **month of August and September, 2017 by due date.**	**Superceded** (vide notification No. 76/2018-Central Tax, dated 31.12.2018)
		Notification No. 64/2017-Central Tax, dated 15.11.2017	It waived the amount of late fee payable by any registered person for failure to furnish return in **FORM GSTR-3B for the month of October, 2017** by the due date in excess of Rs.25/ day during the period of failure. However, wherever the tax payable is nil, then it has been waived in excess of Rs.10/ day during the period of failure.	**Superceded** (vide notification No. 76/2018-Central Tax, dated 31.12.2018)
		Notification No. 76/2018-Central Tax, dated 31.12.2018 as amended *vide* notification No. 32/2020-Central Tax, dated 03.04.2020 (w.e.f. 20.03.2020); No. 52/2020-Central Tax, dated 24.06.2020; No. 57/2020-Central Tax, dated 30.06.2020 (w.e.f. 25.06.2020); No. 09/2021-Central Tax, dated 01.05.2021 (*w.e.f. 20.04.2021*); No. 19/2021-Central Tax, dated 01.06.2021 (w.e.f. 20.05.2021); and No. 33/2021-Central Tax, dated 29.08.2021.	It waived the amount of late fee payable by any registered person for failure to furnish return in **FORM GSTR-3B for July, 2017 onwards** by the due date in excess of Rs.25/ day during the period of failure. However, wherever the tax payable is nil, then it has been waived in excess of Rs.10/ day during the period of failure. Further, no late fee under section 47 is payable if any registered person who did not furnish return in FORM 3B for the period from July, 2017 to September, 2018, but furnishes such return between the period from 22.12.2018 to 31.03.2019. It also waived the payment of late fee by any registered person for failure to furnish return in FORM GSTR-3B for the period from Feb, 2020 to July, 2020.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			It also waive the payment of late fee by certain specified taxpayers for failure to furnish return in FORM GSTR-3B for the period of Jan, 21 to April, 21. (Ref: 8th Proviso). It also waived the payment of late fee in excess of Rs.500/- by taxpayer who failed to furnish GSTR-3B return between July, 2017 to April, 2021 but files between 1.6.2021 to 30.11.2021 (Ref: 9th Proviso).	
		Notification No. 73/2017-Central Tax, dated 29.12.2017 as amended *vide* notification No. 77/2018-Central Tax, dated 31.12.2018; No. 67/2020-Central Tax, dated 21.09.2020 (read with corrigendum); No. 93/2020-Central Tax, dated 22.12.2020; No. 21/2021-Central Tax, dated 01.06.2021; No. 07/2022-Central Tax, dated 26.05.2022; No. 12/2022-Central Tax, dated 05.07.2022; No. 02/2023-Central Tax, dated 31.03.2023; and No. 22/2023-Central Tax, dated 17.07.2023 (w.e.f. 30.06.2023)	It waived the amount of late fee payable by any registered person for failure to furnish return in **FORM GSTR-4** by due date under section 47 of the CGST Act, 2017 in excess of Rs.25/- for every day during the period of such failure or in excess of Rs.10/- for every day. It also provide conditional waiver from payment of late fee to registered person who failed to file **FORM GSTR-4** return for the period from July, 2017 to March, 2019 by the due date but furnishes the said return during period from 22.09.2020 to 31.10.2020. It waived the late fee payable for delay in furnishing of FORM GSTR-4 for FY 2019-20 for the period from 1.11.2020 to 31.12.2020 for registered person having principal place of business in UT of Ladakh. It partially waived the late fee payable for delay in furnishing of FORM GSTR-4 for FY 2021-22 onwards by registered person. It waived the late fee payable for delay in furnishing of **FORM GSTR-4** for FY 2021-22 for the period from **01.05.2022 to 28.07.2022** (6th proviso as amended). It partially waived the late fee payable for delay in furnishing of **FORM GSTR-4** for the quarters from July, 2017 to March, 2019 or for the FY 2019-20 to 2021-2022 onwards by registered person provided the same is furnished between 1.4.2023 to 31.08.2023 (7th Proviso).	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 4/2018-Central Tax, dated 23.01.2018 as amended *vide* notification No. 75/2018-Central Tax, dated 31.12.2018; and No. 74/2019-Central Tax, dated 26.12.2019 (w.e.f. 19.12.2019); No. 4/2020-Central Tax, dated 10.01.2020; No. 33/2020-Central Tax, dated 03.04.2020; No. 53/2020-Central Tax, dated 24.06.2020.; and No. 20/2021-Central Tax, dated 01.06.2021.	It waived the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-1** by due date under section 47 of the CGST Act, 2017 in excess of Rs.25/- for every day during the period of such failure or in excess of Rs.10 /- every day during the period of such failure where there are no outward supplies in any month/quarter. Further, no late fee under section 47 is payable if any registered person who did not furnish return in FORM GSTR-1 for the period from July, 2017 to September, 2018, but furnishes such details between the period from **22.12.2018 to 31.03.2019.** Waived the late fee payable under section 47 of the CGST Act, 2017 for registered person who failed to file details of outward supplies in FORM GSTR-1 for the months/quarter from July, 2017 to November, 2019 by the due date provided the taxpayer furnishes such details between **19.12.2019 to 17.01.2020.** Conditionally Waived the late fee payable under section 47 of the CGST Act, 2017 by the registered person for failure to file details of outward supplies in **FORM GSTR-1** for the period from the month of March, April,May, and June, 2020 / or quarter ending on 30.06.2020. Partially waived the late fee payable under section 47 of the CGST Act, 2017 by the registered person for failure to file details of outward supplies in **FORM GSTR-1** for the period June, 2021 onwards or quarter ending June, 2021 onwards.	
		Notification No. 5/2018-Central Tax, dated 23.01.2018.	It waived the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-5** by due date under section 47 of the CGST Act, 2017 in excess of Rs.25/- for every day during the period of such failure or in excess of Rs.10 /-	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			every day during the period of such failure where there are no outward supplies in any month/quarter.	
		Notification No. 6/2018-Central Tax, dated 23.01.2018	It waived the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-5A** by due date under section 47 of the CGST Act, 2017 in excess of Rs.25/- for every day during the period of such failure or in excess of Rs.10 /- every day during the period of such failure where there are no outward supplies in any month/quarter	**Rescinded** (*vide* notification No. 13/2018-Central Tax, dated 23.01.2018).
		Notification No. 7/2018-Central Tax, dated 23.01.2018.	It waived the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-6** by due date under section 47 of the CGST Act, 2017 in excess of Rs.25/- for every day during the period of such failure.	
		Notification No. 22/2018-Central Tax, dated 14.05.2018	It waived the late fee to be paid by those registered persons, whose GST-TRANS 1 was submitted but not filed on common portal on or before 27.12.2017, for late filing of GSTR-3 B return for the month of October, 2017 to April, 2018. The waiver is subject to condition that such registered person has filed GST TRANS-1 by 10.05.2018 and GSTR 3B return for each of such month by 31.05.2018.	
		Notification No. 41/2018-Central Tax, dated 04.09.2018.	It waived the late fee for certain specified classes of registered persons for delay in filing returns in FORM **GSTR -3B, GSTR-4** and **GSTR-6** for certain specified period.	
		Notification No. 41/2019-Central Tax, dated 31.08.2019 as amended vide notification No. 48/2019-Central Tax, dated 09.10.2019**.**	It waived the late fee for certain specified classes of registered persons for delay in filing **FORM GSTR-1**, and **FORM GSTR-6** for the month of July, 2019.	
		Notification No. 68/2020-Central Tax, dated 21.09.2020	It waived the late fee in excess of Rs.250 for the registered persons who failed to furnish **FORM**	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			GSTR-10 return by the due date, but furnishes the same between the period from 22.09.2020 to 31.12.2020.	
		Notification No. 42/2018-Central Tax, dated 04.09.2018	It extends the time limit for making the declaration in **FORM GST ITC-01** by specified class of registered person.	
		Notification No. 89/2020-Central Tax, dated 29.11.2020, as amended by notification No. 06/2021-Central Tax, dated 30.03.2021.	It grants waiver of penalty payable by any registered person under section 125 for non-compliance of provision of notification No. 14/2020-Central Tax, dated 21.03.2020 between the period from 01.12.2020 to 30.06.2021 subject to compliance from 1.7.2021.	***Superceded by notification No. 28/2021-Central Tax, dated 30.06.2021***
		Notification No. 28/2021-Central Tax, dated 30.06.2021	It grants waiver of penalty payable by any registered person under section 125 for non-compliance of provision of notification No. 14/2020-Central Tax, dated 21.03.2020 between the period from **01.12.2020 to 30.09.2021.**	
		Notification No. 22/2021-Central Tax, dated 01.06.2021	It waives the late fee payable under section 47 by TDS deductor for failure to furnish FORM GSTR-7 for the month of June, 2021 onwards in excess Rs.25 / day during the period of failure subject to max of Rs.1000/-	Superceded *vide* notification No. 23/2024-Central Tax, dated 08.10.2024.
		Notification No. 07/2023-Central Tax, dated 31.03.2023 *vide* notification No. 25/2023-Central Tax, dated 17.07.2023 (w.e.f. 30.06.2023)	It partially waives the late fee payable under section 47 to taxpayer who have failed to file return under section 44 (i.e. annual return) if the return is filed between **1.4.2023 to 31.08.2023.**	
		Notification No. 08/2023-Central Tax, dated 31.03.2023 *vide* notification No. 26/2023-Central Tax, dated 17.07.2023 (w.e.f. 30.06.2023)	It partially waives the late fee payable under section 47 to taxpayer who have failed to file **FORM GSTR-10** return if the return is filed between **1.4.2023 to 31.08.2023**.	
		Notification No. 23/2024-Central Tax, dated 08.10.2024 (w.e.f. 01.11.2024).	It waives the late fee payable under section 47 to registered person required to deduct TDS who failed to file GSTR-7 by due date for the month of June, 2021 onwards in excess of Rs.25/day (subject to maximum Rs.1000/-) during the period of such	It also superceded notification No. 22/2021-Central Tax, dated 01.06.2021.

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			failure.	
		Notification No. 08/2025-Central Tax, dated 23.01.2025 (w.e.f. 23.01.2025).	It waives the late fee payable under section 47 in respect of the return to be furnished to registered under section 44 for FY 2017-18 or 2018-19 or 2019-20 or 2020-21 or 2021-22 or 2022-23 in excess of late fee payable under section 47 of the said Act upto the date of furnishing GSTR-9 for the class of registered taxpayers who are required to file GSTR-9C along with GSTR_9 but failed to furnish the same with GSTR-9 and furnish the same the GSTR-9C subsequently or before 31.03.2025.	
		Circular No. 246/03/2025-GST, dated 30.01.2025	It clarified on the issue of applicability of late fee for delay in furnishing of FORM GSTR-9C.	*Also refer to notification No. 08/2025-Central Tax, dated 23.01.2025 (w.e.f. 23.01.2025).*
Section 128A *(Inserted vide section 126 of the Finance (No.2) Act, 2024 (15 of 2024) (w.e.f. 01.11.2024).*	**Waiver of interest or penalty or both relating to demands raised under section 73, for certain tax periods.**	*No notification / circular / order issued so far*		
		Notification No. 21/2024-Central Tax, dated 08.10.2024 (w.e.f. 01.11.2024).	Ii notifies the date upto which payment of tax could be made for availing benefit under section 128A of the CGST Act, 2017.	
		Circular No. 238/32/2024-GST, dated 15.10.2024	Clarification of various doubts related to section 128A of the CGST Act, 2017.	
		Instruction No. 02/2025-GST, dated 07.02.2025	Procedure to be followed in Departmental appeal filed against interest and /or penalty only, related to Section 128A of the CGST Act, 2017.	
Section 129	**Detention, seizure and release of goods and conveyances in transit.**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 130	Confiscation of goods or conveyances and levy of penalty	*No notification / circular / order issued so far*		
Section 131	Confiscation or penalty not to interfere with other punishments.	*No notification / circular / order issued so far*		
Section 132	Punishment for certain offences	*No notification / circular / order issued so far*		
		Instruction No. 04/2022-23 (GST-INV), dated 01.09.2022	Guidelines for launching of prosecution under the CGST Act, 2017,	
Section 133	Liability of officers and certain other persons	*No notification / circular / order issued so far*		
Section 134	Cognizance of offences	*No notification / circular / order issued so far*		
Section 135	Presumption of culpable mental state.	*No notification / circular / order issued so far*		
Section 136	Relevancy of statements under certain circumstances.	*No notification / circular / order issued so far*		
Section 137	Offences by companies	*No notification / circular / order issued so far*		
Section 138	Compounding of offences	**Rule 162 of the CGST Rules, 2017.**	**FORM GST CPD-01 and FORM GST CPD-02.**	

CHAPTER XX- TRANSITIONAL PROVISIONS.

▲ INDEX

Rules: Rule 117 to Rule 121 of the CGST Rules, 2017. | **Forms:** FORM GST TRAN-1 to FORM GST TRAN-2

Section 139	Migration of existing taxpayers	*No notification / circular / order issued so far*		
Section	Transitional arrangements	**Circular No. 33/07/2018-GST, dated 23.02.2018**	Directions under Section 168 of the CGST Act regarding non-transition of CENAT Credit under	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
140	for input tax credit		section 140 of CGST Act or non-utilization thereof in certain cases.	
		Circular No. 58/32/2018-GST, dated 04.09.2018 as amended vide Circular No. 88/07/2019-GST, dated 01.02.2019.	Recovery of Arrears of Wrongly Availed CENVAT Credit under the Existing Law and Inadmissible Transitional Credit-Reg.	
		Circular No. 87/06/2019-GST, dated 02.01.2019	Central Goods and Services Tax (Amendment) Act, 2018- Clarification regarding section 140(1) of the CGST Act, 2017	
		Circular No. 180/12/2022-GST, dated 09.09.2022	Guidelines for filing/revising TRAN-1/TRAN-2 in terms of order dated 22.07.2022 & 02.09.2022 of Hon'ble Supreme Court in the case of Union of India vs. Filco Trade Centre Pvt. Limited.	
		Circular No. 182/14/2022-GST, dated 10.11.2022	Guidelines for verifying the Transitional Credit in the light of the order of the Hon'ble Supreme Court in the Union of India vs. Filco Trade Centre Pvt. Limited SLP © No. 32709-32710/2018, order dated 22.07.2022 & 02.09.2022	
Section 141	Transitional Provisions relating to job work	*No notification / circular / order issued so far*		
Section 142	Miscellaneous transitional Provisions	*No notification / circular / order issued so far*		
		Circular No. 42/16/2018-GST, dated 13.04.2018	Clarification regarding procedure for recovery of Arrears under the Existing Law and Reversal of inadmissible input tax Credit.	
CHAPTER XXI - MISCELLANEOUS				▲ INDEX
Rules: Rule 138 to Rule 138C (E-way Rules) | **Forms:** FORM GST EWB-01 to FORM GST EWB-03				
Section 143	Job work procedure	**Circular No. 38/12/2018, dated 26.03.2018 as amended** vide Circular No. 88/07/2019-GST, dated 01.02.2019	Clarification on Issues Related to Job Work.	
Section 144	Presumption as to documents in certain cases.	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 145	Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence.	*No notification / circular / order issued so far*		
Section 146	Common Portal	Notification No. 4/2017-Central Tax, dated 19.06.2017.	It notified www.gst.gov.in as the common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of Integrated tax and electronic way bill.	**Superceded** (vide notification No. 9/2018-Central Tax, dated 23.01.2018).
		Notification No. 9/2018-Central Tax, dated 23.01.2018.	It notified www.gst.gov.in as the common goods and Service Tax Electronic Portal for facilitating registration, payment of tax, furnishing of return and computation and settlement of integrated tax and www.ewaybillgst.gov.in as the common goods and services tax Electronic Portal for furnishing electronic way bill.	
		Notification No. 69/2019-Central Tax, dated 13.12.2019 (w.e.f. 01.01.2020)	It notified the following as the Common Goods and Services Tax electronic Portal for the purpose of preparation of the e-invoice under rule 48(4) of the CGST Rules, 2017: www.einvoice1.gst.gov.in www.einvoice2.gst.gov.in www.einvoice3.gst.gov.in www.einvoice4.gst.gov.in www.einvoice5.gst.gov.in www.einvoice6.gst.gov.in www.einvoice7.gst.gov.in www.einvoice8.gst.gov.in www.einvoice9.gst.gov.in www.einvoice10.gst.gov.in	**Issued under section 146 of the CGST Act, 2017 read with rule 48(4) of the CGST Rules, 2017.**
		Circular No. 39/13/2018-GST, dated 03.04.2018	Setting up of an IT Grievance Redressal Mechanism to Address the Grievances of Tax Payers due to Technical Glitches on GST Portal.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Instruction No. 04/2024-GST, dated 04.10.2024	Systemic improvement with respect to mapping /de-mapping of the officers on the GSTN Portal-Reg.	
Section 147	**Deemed exports**	**Notification No. 48/2017-Central Tax, dated 18.10.2017** as amended *vide* notification No. 1/2019-Central Tax, dated 15.01.2019	It notifies certain supplies of goods to be treated as deemed exports.	
		Notification No. 49/2017-Central Tax, dated 18.10.2017	It notifies evidences, which are required to be produced by the supplier of deemed export supplies for claiming refund.	
		Circular No. 14/14/2017-GST, dated 6.11.2017	Procedure regarding procurement of supplies of goods from DTA by Export Oriented Unit (EOU)/Electronic Hardware Technology Park (EHTP) Unit/Software Technology Park (STP) Unit/ Bio-technology Park (BTP) Unit under deemed Export benefit under Section 147 of the CGST Act, 2017.	
Section 148	**Special procedure for certain processes**	**Notification No. 4/2018-Central Tax (Rate), dated 25.01.2018** as amended vide notification No. 23/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019)	It notifies special procedure with respect of payment of tax by registered person supplying service by way of construction against transfer of development right or vice versa.	
		Notification No. 40/2017-Central Tax, dated 13.10.2017	It notified the registered person having aggregate turnover less than Rs.1.5 crores in previous financial year or the registered person who turnover in current financial year is likely to be less than 1.5 crore but did not opt for composition scheme, as the class of person to pay central tax on outward supply of goods at the time of supply specified in 12(2) (a) of CGST Act, 2017 and to furnish the details and returns as per chapter IX of CGST Act, 2017.	**Superceded** (vide notification No. 66/2016-Central Tax, dated 15.11.2017).
		Notification No. 66/2017-Central Tax, dated 15.11.2017 as amended vide notification No. 50/2023-Central Tax, dated 29.09.2023 (w.e.f. 01.10.2023).	It superseded notification No. 40/2017-Central Tax, dated 13.10.2017 and notified the registered person who did not opt for composition levy, as class of person to pay central tax on outward supply of goods at the time of supply specified in 12(2) (a) of CGST Act, 2017 and to furnish the details and	It superseded notification No. 40/2017-Central Tax, dated 13.10.2017

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			returns as per Chapter IX of CGST Act, 2017. It excluded actionable claims as defined in clause (102A) of the section 2 of the CGST Act, 2017 with effect from 01.10.2023.	
		Notification No. 57/2017-Central Tax, dated 15.11.2017	It prescribes special procedure for registered persons having aggregate turnover of up to Rs.1.5 crores in the preceding FY or Current FY for furnishing the details of outward supply of goods or services or both in FORM GSTR-I and lays down due dates for furnishing details of outwards supplies for the period from July, 2017 to March, 2018.	***Superceded*** *(vide notification No. 71/2017-Central Tax, dated 29.12.2017).* *Also Superceded (vide notification No. 43/ 2018-Central Tax, dated 10.09.2018).*
		Notification No. 71/2017-Central Tax, dated 29.12.2017.	It superceded the notification No. 57/2017-Central Tax, dated 15.11.2017 and notified the registered person having turnover of up to Rs.1.5 crores in the preceding FY or the Current FY, as class of Registered Person which may follow special procedure for furnishing the details of outward supply of goods or services or both. It also laid down due dates for furnishing FORM GSTR-1 for quarter July-Sep, 2017, Oct-Dec, 2017, and Jan-March, 2018.	
		Notification No. 17/2018-Central Tax, dated 28.03.2018	It notified the registered person having aggregate turnover of up to Rs.1.5 crores in the preceding financial year or the current financial year as class of person who shall follow special procedure specified for furnishing the details of outward supply of goods or services or both.	***Superceded*** *(vide notification No. 43/ 2018-Central Tax, dated 10.09.2018).*
		Notification No. 20/2018-Central Tax, dated 28.03.2018.	It extended the date of filing refund claim under section 54 by specified person (specified under section 55 such as UN agency) for refund of taxes paid on inward supplies of goods /services before the expiry of 18 months from the last date of quarter in which supply was received.	Rescinded vide notification no. 20/2022-Central Tax, dated 28.09.2022
		Notification No. 31/2018-Central Tax, dated 06.08.2018 as amended *vide*	It prescribes procedure for registration for obtaining GSTIN by those taxpayers who did not file the	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		notification No. 67/2018-Central Tax, dated 31.12.2018.	complete FORM GST REG-26 but received only a Provisional Identification Number (PID) till 31.12.2017.	
		Notification No. 33/2018-Central Tax, dated 10.08.2018 as amended vide notification No. 38/2018-Central Tax, dated 24.08.2018.	It prescribed special procedure for registered persons having aggregate turnover of Up to Rs.1.5 crores in the preceding FY or Current FY for furnishing the details of outward supply of goods or services or both in FORM GSTR-I and lays down due dates for furnishing details of outwards supplies for the period from July, 2018 to March, 2019.	**Superceded** (vide notification No. 43/2018-Central Tax, dated 10.09.2018).
		Notification No. 43/2018-Central Tax, dated 10.09.2018 as amended *vide* notification No. 64/2018-Central Tax, dated 29.11.2018; and No. 71/2018-Central Tax, dated 31.12.2018.	It prescribes special procedure for registered persons having aggregate turnover of Up to Rs.1.5 crores in the preceding FY or Current FY for furnishing the details of outward supply of goods or services or both in **FORM GSTR-I** and lays down due dates for furnishing details of outwards supplies for the period from July, 2018 to March, 2019.	
		Notification No. 11/2019-Central Tax, dated 07.03.2019	It notifies the registered persons having aggregate turnover of up to Rs.1.5 crores in the preceding FY or Current FY as class of registered person to follow the special procedure for furnishing details of outward supplies and prescribes time limit of 31.07.2019 for furnishing details of outward supplies of goods or services in FORM GSTR-1 for quarter April-June, 2019.	
		Notification No. 58/2018-Central Tax, dated 26.10.2018	It notifies the persons whose registration has been cancelled on or before 30.09.2018, as a Class of persons to furnish FORM GSTR-10 till 31.12.2018.	
		Notification No. 06/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019)as amended *vide* notification No. 03/2021-Central Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021).	It notifies certain class of persons in respect of construction services.	
		Notification No. 21/2019-Central Tax,	It notifies the special procedure for those taxpayers	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		dated 23.04.2019 *as amended vide notification No. 34/2019-Central Tax, dated 18.07.2019; No. 35/2019-Central Tax, dated 29.07.2019; No. 50/2019-Central Tax, dated 24.10.2019 (w.e.f. 18.10.2019); No. 12/2020-Central Tax, date 21.03.2020; No. 34/2020-Central Tax, dated 03.04.2020; No. 59/2020-Central Tax, dated 13.07.2020; No. 64/2020-Central Tax, dated 31.08.2020; No. 10/2021-Central Tax, dated 01.05.2021 (w.e.f. 30.04.2021); No. 25/2021-Central Tax, dated 01.06.2021 (w.e.f. 31.05.2021); and No. 11/2022-Central Tax, dated 5.7.2022.*	availing benefit of notification No. 02/2019-Central Tax (Rate), dated 07.03.2019 with regard to quarterly tax payment and annual filing of return. It also provides for due date of 31.08.2019 for furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for quarter April, 19 to June, 19. It provided for due date of 22.10.2019 for furnishing the statement containing the details of payment of self-assessed tax in FORM GST CMP-08 for the quarter July, 19 to September, 19 or part thereof. (Ref: second proviso to paragraph 1). It also waived off the requirement for furnishing FORM GSTR-1 for 2019-20 for taxpayers who could not opt for availing the option of special composition scheme under notification No. 2/2019-Central Tax (Rate) (Ref: proviso to paragraph 2). It also extended the date for furnishing statement, containing the details of payment of self-assessed tax in FORM GST CMP-08 for the quarter ending 31st March, 2020 and furnishing FORM GSTR-1 for the FY ending 31.03.2020. It also extended the date of furnishing the return in **FORM GSTR-4** for the FY ending 31.03.2021 upto 31.07.2021. It allowed taxpayers to furnish a statement in **FORM GST CMP-08** of CGST Rules, 2017 for the quarter ending 30.06. 2022 till 31.07.2022 (5th proviso)	
		Notification No. 27/2019-Central Tax, dated 28.06.2019 as amended vide notification No. 24/2020-Central Tax, dated 23.03.2020 (with retrospective effect from 30.11.2019).	It notifies the registered persons having aggregate turnover of up to Rs.1.5 crores in preceding financial year or the current financial year, as class of registered persons to follow special procedure for furnishing the details of outward supply of goods or services or both. Further, it extended due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the erstwhile State of Jammu and	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			Kashmir, for the quarter July-September, 2019 till 24th March,2020.	
		Notification No. 30/2019-Central Tax, dated 28.06.2019.	It notifies the persons registered under Section 24 read with rule 14 of the CGST Rules, 2017, supplying online information and data base access or retrieval from a place outside India to a person in India (other than a registered person) as class of registered person to follow special procedure. Such persons are not required to file annual return in **FORM GSTR-9** and reconciliation statement in **FORM GSTR -9C**.	
		Notification No. 45/2019-Central Tax, dated 09.10.2019 as amended vide notification No. 21/2020-Central Tax, dated 23.03.2020 (with retrospective effect from 31.01.2020)	It notifies the registered persons having **aggregate turnover of up to Rs.1.5 crores** in the preceding financial year as the class of registered persons to follow special procedure for furnishing the details of outward supply of goods or services or both in **FORM GSTR-1**. It also prescribes the time period for filing quarterly return in GSTR-1 for the quarter from Oct, 19 to December, 2019 and January, 20 to March, 20. It also extended due date for furnishing FORM GSTR-1 for registered persons whose principal place of business is in the **erstwhile State of Jammu and Kashmir or the Union territory of Jammu and Kashmir or the Union territory of Ladakh** for the quarter October-December, 2019 till 24th March, 2020 (Ref: First Proviso to Paragraph 1)	
		Notification No. 47/2019-Central Tax, dated 09.10.2019as amended *vide* notification No. 77/2020-Central Tax, dated 15.10.2020**.**	It notifies the registered person whose aggregate turnover in a FY does not exceed Rs.2 crores and who has not filed the annual return under section 44(1) of the CGST, 2017 read with rule 80 of the CGST Rules, 2017 as a class of persons who shall have option to file the annual return for the year 2017-18; 2018-19 and 2019-20.	**[filing of annual return under section 44(1) of the CGST Act, 2017 for registered person having aggregate turnover up to 2 crores].**
		Circular No. 124/43/2019-GST, dated 18.11.2019	Clarification regarding Optional Filing of Annual Return under notification No. 47/2019-Central Tax,	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			dated 09.10.2019-Reg.	
		Notification No. 38/2019-Central Tax, dated 31.08.2019	It notified the registered person, who are required to furnish the details of challans in FORM ITC-04 (under Rule 45(3) of the CGST Rules, 2017 read with section 143 of the CGST Act, 2017) as class of Registered person, as class of persons required to follow special procedure to the effect that they will not be required to file FORM ITC-04, but shall be required to furnish the details of all challan dispatched to the job worker during July, 2017 to March, 2019, but not received from Job Worker or not supplied from the place of business of job-worker as on 31.03.2019. Such details shall be required to be furnished in the ITC-04 for the period from April -June, 2019.	
		Notification No. 62/2019-Central Tax, dated 26.11.2019 as amended vide notification No. 03/2020-Central Tax, dated 01.01.2020.	It notified the registered person having principal place of business or place of business in the erstwhile state of Jammu and Kashmir till 31.12.2019 and now lies in the Union territory of Jammu and Kashmir or in the UT of Ladakh as class of person who shall follow the special procedure till 31.12.2019.	
		Notification No. 09/2020-Central Tax, dated 16.03.2020	It notified foreign company which is an airlines company covered under the notification issued under sub-section (1) of section 381 of the Companies Act, 2013 (18 of 2013) and who have complied with the sub-rule (2) of rule 4 of the Companies (Registration of Foreign Companies) Rules, 2014, as the class of registered persons who shall follow the special procedure.	
		Notification No. 10/2020-Central Tax, dated 21.03.2020 as amended *vide* notification No. 45/2020-Central Tax, dated 09.06.2020.	It notified those persons whose principal place of business or place of business was in the erstwhile Union territory of Daman and Diu or in the erstwhile Union territory of Dadra and Nagar Haveli till the 26.01.2020; and is in the merged Union territory of Daman and Diu and Dadra and Nagar Haveli from the 27.01.2020 onwards, as the class of persons	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			who shall, follow the following special procedure till the 31.05. 2020	
		Notification No. 11/2020-Central Tax, dated 21.03.2020 as amended *vide* notification No. 39/2020-Central Tax, dated 05.05.2020.	It notified those registered persons, who are corporate debtors under the provisions of the Insolvency and Bankruptcy Code, 2016 (31 of 2016), undergoing the corporate insolvency resolution process and the management of whose affairs are being undertaken by interim resolution professionals (IRP) or resolution professionals (RP), as the class of persons who shall follow the special procedure, from the date of the appointment of the IRP/RP till the period they undergo the corporate insolvency resolution process.	
		Circular No.134/04/2020-GST, dated 23.03.2020	**Clarification in respect of issues under GST law for companies under Insolvency and Bankruptcy Code, 2016**	
		Circular No. 187/19/2022-GST, dated 27.12.2022	**Clarification regarding the treatment of statutory dues under GST laws in respect of taxpayers for whom the proceedings have been finalized under Insolvency and Bankruptcy Code, 2016.**	
		Notification No. 27/2020-Central Tax, dated 23.03.2020	It prescribed the due date for furnishing **FORM GSTR-1** for the quarters April, 2020 to June, 2020 and July, 2020 to September, 2020 for registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year.	This has been issued with reference to furnish details of outward supplies.
		Notification No. 28/2020-Central Tax, dated 23.03.2020	It prescribed the due date for furnishing **FORM GSTR-1** by such class of registered persons having aggregate turnover of more than 1.5 crore rupees in the preceding financial year or the current financial year, for each of the months from April,2020 to September, 2020.	This has been issued with reference to furnish details of outward supplies.
		Notification No. 73/2020-Central Tax, dated 01.10.2020.	It notifies special procedure for taxpayers for issuance of e-invoice in the period from 01.10.2020 to 31.10.2020.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 74/2020-Central Tax, dated 15.10.2020.	It prescribes the due dates for furnishing **FORM GSTR-1** returns for the **quarter October, 2020 to December, 2020** and **January, 2021 to March, 2021** for registered persons having aggregate Turnover of Rs.1.5 crores in the preceding financial year or the current financial year.	Superceded vide notification No. 83/2020-Central Tax, dated 10.11.2020 (w.e.f. 01.01.2021).
		Notification No. 75/2020-Central Tax, dated 15.10.2020.	It prescribes the due dates for furnishing **FORM GSTR-1** returns for each of the month from **October, 2020 to March, 2021** for such class of registered persons having aggregate Turnover of more than Rs.1.5 crores in the preceding financial year or the current financial year.	Superceded vide notification No. 83/2020-Central Tax, dated 10.11.2020 (w.e.f. 01.01.2021).
		Notification No. 83/2020-Central Tax, dated 10.11.2020 *as amended vide* notification No. 12/2021-Central Tax, dated 01.05.2021; No. 17/2021-Central Tax, dated 01.06.2021; No. 25/2022-Central Tax, dated 13.12.2022; No. 11/2023-Central Tax, dated 24.05.2023 (*w.e.f. 11.05.2023*); No. 14/2023-Central Tax, dated 19.06.2023 (w.e.f. 31.05.2023); No. 18/2023-Central Tax, dated 17.07.2023 (w.e.f. 30.06.2023); No. 41/2023-Central Tax, dated 25.08.2023 (w.e.f. 31.07.2023); No. 09/2024-Central Tax, dated 12.04.2024 (w.e.f. 11.04.2024); and No. 01/2025-Central Tax, dated 10.01.2025	It prescribes the due date for filing FORM GSTR-1. It extended the due date for furnishing FORM GSTR-1 for November, 2022 for registered persons whose principal place of business is in certain districts of Tamil Nadu. It extended the due date for furnishing **FORM GSTR-1** for **April, 2023, May, 2023 and June, 2023 and July, 2023** till 25.08.2023 for registered persons whose principal place of business is in the **State of Manipur** (*Ref: 4th proviso inserted vide notification No. 11/2023-Central Tax, dated 25.05.202)*. It extended the time limit for filing GSTR-1 for the tax period of December, 2024 till 13.01.2025 and for the tax period October to December, 2024 till 15.01.2025 (sixth proviso).	It also superceded the notification Nos. 74/2020-Central Tax, dated 15.10.2020 and No. 75/2020-Central Tax, dated 15.10.2020 with effect from 01.01.2021.
		Notification No. 3/2023-Central Tax, dated 31.03.2023 as amended *vide* notification No. 23/2023-Central Tax, dated 17.07.2023 (w.e.f. 30.06.2023)	It prescribes special procedure in respect of revocation of cancellation of such registration which were cancelled under clause (b) or clause (c) of Section 29(2) of the CGST Act, 2017 on or before 31.12.2022 and who failed to apply for revocation of cancellation within the prescribed time period under section 30 of the CGST Act, 2017. This special procedure to be **available till 31.08.2023.**	
		Notification No. 06/2023-Central Tax,	It prescribes special procedure for registered person	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		dated 31.03.2023 *vide* notification No. 24/2023-Central Tax, dated 17.07.2023 (w.e.f. 30.06.2023)	who failed to furnish a valid return within 30 days from the date of issuance of assessment order on or before 28.02.2023 under Section 62(1). Such assessment will be deemed withdrawn even if appeal filed against such orders is pending or decided if such registered person files prescribed return on or before 31.08.2023 and due tax along with interest and late fee is paid.	
		Notification No. 29/2023-Central Tax dated 31.07.2023	It notifies the special procedure to be followed by a registered person or an officer referred to in section 107(2) who intends to file an appeal in accordance with circular No. 182/14/2022-GST, dated 10.11.2022 pursuant to the directions of the Hon'ble Supreme Court in the case of Union of India v/s Filco Trade Central Pvt. Ltd.	
		Notification No. 30/2023-Central Tax, dated 31.07.2023 as amended vide notification No. 47/2023-Central Tax, dated 25.09.2023 (w.e.f. 31.07.2023)	It notified special procedure to be followed with effect from 01.01.2024 by a registered person engaged in manufacturing of the specified goods (Pan masala and tobacco-based goods) falling under Chapter 21(210690 20) and 24 of Customs Tariff Act, 1975. It also prescribed the forms i.e. **SRM-I to SRM-IV**.	Rescinded *vide* notification No. 03/2024-Central Tax, dated 05.01.024.
		Notification No. 04/2024-Central Tax, dated 05.01.2024 as amended *vide* notification No. 08/2024-Central Tax, dated 10.04.2024	It notified special procedure to be followed with effect from 15.05.2024 by a registered person engaged in manufacturing of the specified goods (Pan masala and tobacco-based goods) falling under Chapter 21(210690 20) and 24 of Customs Tariff Act, 1975. It also prescribed the forms i.e. **GST FORM SRM-I to GST FORM SRM-IV**.	
		Circular No. 208/2/2024-GST, dated 26.06.2024	**Clarifications on Various issues pertaining to Special Procedure for the manufacturers of the Specified Commodities as per notification No. 04/2024-Central Tax, dated 05.01.2024-Reg.**	
		Notification No. 36/2023-Central Tax, dated 04.08.2023 (w.e.f. 01.10.2023).	It notified Electronic Commerce Operator (ECO) as class of person and lays down special procedure to be followed by them in respect of supply of goods	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			through it by the persons paying tax under Rule 10 (composition Scheme).	
		Notification No. 37/2023-Central Tax, dated 04.08.2023 (w.e.f. 01.10.2023).	It notified Electronic Commerce Operator (ECO) as class of person and lays down special procedure to be followed by them in respect of supply of goods through it by the persons exempted from obtaining registration in terms of notification No. 34/2023-Central tax, dated 31.07.2023.	
		Notification No. 53/2023-Central Tax, dated 2.11.2023 (w.e.f. 2.11.2023)	It notifies special procedure for condonation of delay in filing of appeals against demand order passed until 31.03.2023 (Amnesty Scheme).	
		Notification No. 22/2024-Central Tax, dated 08.10.2024 (w.e.f.	It notifies special procedure to be followed by the class of registered persons for rectification of order issued under section 73/74/107/108 confirming the demand of wrong availment of ITC on account of contravention of section 16 (4) for the period from 2017-18 to 2020-21, but now available as per provision of 16(5) and 16(6) of the CGST Act, 2017.	
		Notification No. 10/2026 – Central Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	Notifies, as a class of registered person, a concessionaire under a concession agreement who supplies operation and maintenance services to the concessioning authority during the concession period. Such persons shall pay central tax on the supply of those services on the amount charged or debited from the Escrow Account (maintained under the concession agreement) towards operation and maintenance expenses, in the tax period in which the expense is so charged or debited.	
Section 148A *(Inserted vide Finance Act, 2025 (w.e.f. 01.10.2025)*	**Track and trace mechanism for certain goods.**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 149	**Goods and service tax compliance rating.**	*No notification / circular / order issued so far*		
Section 150	**Obligation to furnish information return.**	*No notification / circular / order issued so far*		
Section 151	**Power to collect statistics**	*No notification / circular / order issued so far*		
Section 152	**Ban on disclosure of information.**	*No notification / circular / order issued so far*		
Section 153	**Taking assistance from an expert**	*No notification / circular / order issued so far*		
Section 154	**Power to take samples**	*No notification / circular / order issued so far*		
Section 155	**Burden of proof**	*No notification / circular / order issued so far*		
Section 156	**Persons deemed to be public servants**	*No notification / circular / order issued so far*		
Section 157	**Protection of action taken under this Act.**	*No notification / circular / order issued so far*		
Section 158	**Disclosure of information by a public servant.**	*No notification / circular / order issued so far*		
Section 158A *(Inserted vide Finance Act, 2023 with effect from 1.10.2023)*	**Consent based sharing of information furnished by taxable person.**	**Notification No. 33/2023-Central Tax, dated 31.07.2023 (w.e.f. 1.10.2023).**	It notified "Account Aggregator" as the systems with which may be shared by the common porta under section 158A.	
		Notification No. 06/2024-Central Tax, dated 22.02.2024	It notified "public Tech Platform for friction less credit" as a system with which information may be shared by the common portal based on consent	**r/w section 20 of the IGST Act, 2017**

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			under sub-section (2) of section 158A of the CGST Act, 2017.	
Section 159	**Publication of information in respect of persons in certain cases.**	*No notification / circular / order issued so far*		
Section 160	**Assessment proceedings, etc. ... not to be invalid on certain grounds.**	*No notification / circular / order issued so far*		
Section 161	**Rectification of errors apparent on the face of record.**	*No notification / circular / order issued so far*		
Section 162	**Bar on jurisdiction of civil courts.**	*No notification / circular / order issued so far*		
Section 163	**Levy of fee**	*No notification / circular / order issued so far*		
Section 164	**Power of Government to make rules.**	*No notification / circular / order issued so far*		
		Notification No. 3/2017-Central Tax, dated 19.06.2017 (effective 22.06.2017) and has been subsequently amended *vide* notification No. 7/2017-Central Tax, dated 27.06.2017 (w.e.f. 22.06.2017); No. 10/2017-Central Tax, dated 28.06.2017 (effective from 1.07.2018); No. 15/2017-Central Tax, dated 1.7.2017 (effective from 1.7.2017); No. 17/2017-Central Tax, 27.07.2017; No. 22/2017-Central Tax, dated 17.08.2017; No. 27/2017-Central Tax, dated 30.08.2017; No. 34/2017-Central Tax, dated 15.09.2017, No. 36/2017-Central Tax, dated 29.09.2017, No. 45/2017-Central Tax, dated	It notified CGST Rules, 2017.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		13.10.2017; No. 47/2017-Central Tax, dated 18.10.2017, No. 51/2017-Central Tax, dated 28.10.2017; No. 55/2017-Central Tax, dated 15.11.2017; No. 70/2017-Central Tax, dated 21.12.2017; No. 75/2017-Central Tax, dated 29.12.2017; No. 3/2018-Central Tax, dated 23.01.2018; No. 12/2018-Central Tax, dated 7.03.2018; No. 14/2018-Central Tax, dated 23.03.2018; No. 21/2018-Central Tax, dated 18.04.2018; No. 26/2018-Central Tax, dated 13.06.2018; No. 28/2018-Central Tax, dated 19.06.2018; No. 29/2018-Central Tax, dated 6.07.2018; No. 39/2018-Central Tax, dated 4.09.2018; No. 48/2018-Central Tax, dated 10.09.2018; No. 49/2018-Central Tax, dated 13.09.2018; No. 53/2018-Central Tax, dated 09.10.2018; No. 54/2018-Central Tax, dated 09.10.2018; No. 60/2018-Central Tax, dated 30.10.2018; No. 74/2018-Central Tax, dated 31.12.2018; No. 03/2019-Central tax, dated 29.01.2019 (with effect from 01.02.2019); No. 16/2019-Central Tax, dated 29.03.2019; and No. 20/2019-Central Tax, dated 23.04.2019; No. 31/2019-Central Tax, dated 28.06.2019; No. 33/2019-Central Tax, dated 18.07.2019; No. 49/2019-Central Tax, dated 09.10.2019; No. 56/2019-Central Tax, dated 14.11.2019; No. 68/2019-Central Tax, dated 13.12.2019; No. 75/2019-Central Tax, dated 26.12.2019; No. 02/2020-Central Tax, dated 01.01.2020; No. 08/2020-Central Tax, dated 02.03.2020; No. 16/2020-Central Tax, dated 23.03.2020; No. 30/2020-		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Central Tax, dated 03.04.2020; No. 38/2020-Central Tax, dated 05.05.2020; No. 50/2020-Central Tax, dated 24.06.2020 (w.e.f. 01.04.2020); No. 58/2020-Central Tax, dated 01.07.2020 (w.e.f. 01.07.2020); No. 60/2020-Central Tax, dated 30.07.2020; No. 62/2020-Central Tax, dated 20.08.2020; No. 72/2020-Central Tax, dated 30.09.2020 (read with corrigendum dated 01.10.2020); No. 79/2020-Central Tax, dated 15.10.2020; No. 82/2020-Central Tax, dated 10.11.2020 (read with corrigendum dated 13.11.2020); No. 94/2020-Central Tax, dated 22.12.2020 read with corrigendum dated 28.12.2020; No 01/2021-Central Tax, dated 01.01.2021; No. 07/2021-Central Tax, dated 27.04.2021; No. 13/2021-Central Tax, dated 01.05.2021; No. 15/2021-Central Tax, dated 18.05.2021;No. 27/2021-Central Tax, dated 01.06.2021; No. 30/2021-Central Tax, dated 30.07.2021 (w.e.f. 01.08.2021); No. 32/2021-Central Tax, dated 29.08.2021 (w.e.f. 29.08.2021); No. 35/2021-Central Tax, dated 24.09.2021 (*w.e.f. date specified in notification or date notified vide notification No. 38/2021-Central Tax, dated 21.12.2021);* No. 37/2021-Central Tax, dated 01.12.2021 (*w.e.f. 01.12.2021 with some exceptions*); No. 40/2021-Central Tax, *dated 29.12.2021 (w.e.f. 29.12.2021 except otherwise specified in the amendment rules); No. 14/2022-Central Tax, dated 05.07.2022; No. 19/2022-Central Tax, dated 28.09.2022 (w.e.f. 01.10.2022); No.*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		22/2022-Centrax Tax, dated 15.11.2022; No. 24/2022-Central Tax, dated 23.11.2022 (w.e.f. 01.12.2022); No. 26/2022-Central Tax, dated 26.12.2022; No. 04/2023-Central Tax, dated 31.03.2023 (with retrospective effect from 26.12.2022); No. 38/2023-Central Tax, dated 04.08.2023 (w.e.f. 04.08.2023 except otherwise specified); No. 51/2023-Central Tax, dated 29.09.2023 (w.e.f. 01.10.2023); No. 52/2023-Central Tax, dated 26.10.2023 (w.e.f. 26.10.2023); No. 2/2024-Central Tax, dated 05.01.2024 (w.e.f. 31.12.2023); No. 12/2024-Central Tax, dated 10.07.2024(w.e.f. 10.07.2024 save as otherwise provided); No. 20/2024-Central Tax, dated 08.10.2024 (w.e.f. 08.10.2024 save as otherwise provided) No. 07/2025-Central Tax, dated 23.01.2025(w.e.f. 23.01.2025); notification No. 11/2025-Central Tax, dated 27.03.2025; notification No. 13/2025-Central Tax, dated 17.09.2025 (w.e.f. 17.09.2025 save as otherwise provided); notification No. 18/2025-Central Tax, dated 31.10.2025 (w.e.f. 01.11.2025); notification No. 20/2025-Central Tax, dated 31.12.2025f (w.e.f. 01.02.2026); and No. 05/2026 – Central Tax, dated 26.10.2026 (w.e.f. 01.11.2026 save otherwise provided).		
		Notification No. 44/2020-Central Tax, dated 08.06.2020	It brought into force the provisions of CGST (Fifth Amendment) Rules, 2020 (notified *vide* notification No. 38/2020-Central Tax, dated 05.05.2020) with effect from 08.06.2020.	
		Notification No. 74/2017-Central Tax, dated 29.12.2017.	It appointed 1st February, 2018 for coming into effect of the provisions of the E-way Bill Rules.	**Rescinded** (*vide* notification No. 11/2018-Central Tax,

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
				dated 2.2.2018).
		Notification No. 11/2018-Central Tax, dated 02.02.2018	It rescinded the notification No. 74/2017-Central Tax, dated 29.12.2017	
		Notification No. 15/2018-Central Tax, dated 23.03.2018	It notified **1st April, 2018** as the date of coming into effect of the specified provisions of the Rule 138 of the CGST Rules relating to the E-way.	
		Notification No. 22/2019-Central Tax, dated 23.04.2019 as amended *vide* notification No. 25/2019-Central Tax, dated 21.06.2019**; and No. 36/2019-Central Tax, dated 20.08.2019.**	It notified 21st November, 2019 as the date of coming into force the provisions of Rule 138E of the CGST Rules, 2017 (14th amendment rules).	
		Notification No. 42/2019-Central Tax, dated 24.09.2019	It notified 24th September, 2019 as the date of coming into force the provision of Rules 10, 11, 12 and 26 of CGST (fourth amendment Rules, 2019 notified *vide* notification No. 31/2019-Central Tax, dated 28.06.2019.	
		Notification No. 09/2025-Central Tax, dated 11.02.2025	It notified **24th February, 2025** as the date of coming into force the provision of Rules 2, 24, 27 and 32; and **1st April, 2025** as the date of coming into force the provision of Rules 8, 37 and clause (ii) of Rule 38 of CGST (amendment) Rules, 2024 notified *vide* notification No. 12/2024-Central Tax, dated 10.07.2024.	
		Notification GSR 964 (E), dated 27.07.2017	It notified the Goods and Services Tax Settlement of Funds Rules, 2017	**Superceded vide the Goods and Services Tax Settlement Rules. 2026 .**
		Notification GSR 225 (E), dated 30.03.2026 (deemed to be effective from 01.04.2025)	It notified the Goods and Services Tax Settlement of Funds Rules, 2026	**It superceded the Goods and Services Tax Settlement Rules. 2017.**
Section 165	**Power to make regulations.**	*No notification / circular / order issued so far*		
Section 166	**Laying of rules, regulations and notifications**	*No notification / circular / order issued so far*		

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
Section 167	**Delegation of powers**	*No notification / circular / order issued so far*		
Section 168	**Power to issue instructions or directions.**	*No notification / circular / order issued so far*		
		Notification No. 21/2017-Central Tax, dated 08.08.2017 as amended *vide* notification No. 45/2018-Central Tax, dated 10.09.2018; and notification No. 68/2018-Central Tax, dated 31.12.2018.	It specified that dates for filing GSTR-3B returns for the months of July and August, 2017. Further, it extended date for filing GSTR-3B returns for the period from July, 2017 to Feb, 2019 by those taxpayers who obtained GST Registration Number under notification No. 31/2018-Central Tax, dated 06.08.2018 till 31.03.2019.	
		Notification No. 23/2017-Central Tax, dated 17.08.2017 as amended *vide* notification No. 24/2017-Central Tax, dated 21.08.2017	It specified conditions for furnishing the return in FORM GSTR-3B	
		Notification No. 35/2017-Central Tax, dated 15.09.2017 as amended *vide* notification No. 02/2018-Central Tax, dated 20.01.2018; No. 46/2018-Central Tax, dated 10.09.2018; and No. 69/2018-Central Tax, dated 31.12.2018.	It specified that last dates for filing GSTR-3B for the month from August, 17 to December, 2017. Further, it extended date for filing GSTR-3B returns for the period from July, 2017 to Feb, 2019 by those taxpayers who obtained GST Registration Number under notification No. 31/2018-Central Tax, dated 06.08.2018 till 31.03.2019	
		Notification No. 56/2017-Central Tax, dated 15.11.2017as amended *vide* notification No. 45/2018-Central Tax, dated 10.09.2018; and notification No. 68/2018-Central Tax, dated 31.12.2018.	It specified the last date for filing GSTR-3B return for the month of January, Feb. and March, 2018. Further, it extended date for filing GSTR-3B returns for the period from July, 2017 to Feb, 2019 by those taxpayers who obtained GST Registration Number under notification No. 31/2018-Central Tax, dated 06.08.2018 till 31.03.2019	
		Notification No. 13/2019-Central Tax, dated 07.03.2019 as amended vide notification No. 24/2019-Central Tax, dated 11.05.2019**.**	It specified that dates for filing GSTR-3B returns for the months of April, 2019 to June, 2019 and provides that such returns to be furnished electronically on or before the twentieth day of the month succeeding such month and payment of taxes also to be made by such dates. It also	***[r/w Rule 61(5) of the CGST Rules, 2017.***

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			extended time limits for filing FORM GSTR-3B for registered persons having principal place of business located in certain districts of Orissa for the month of April, 2019 to 20th June, 2019.	
		Notification No. 44/2019-Central Tax, dated 09.10.2019 as amended vide notification No. 61/2019-Central Tax, dated 26.11.2019 (w.e.f. 20.11.2019); No. 67/2019-Central Tax, dated 12.12.2019 (w.e.f. 30.11.2019); No. 73/2019-Central Tax, dated 23.12.2019; No. 77/2019-Central Tax, dated 26.12.2019 (w.e.f. 23.12.2019); No. 07/2020-Central Tax, dated 03.02.2020; No. 25/2020-Central Tax, dated 23.03.2020 *(with retrospective effect from 20.12.2020)*; and No. 42/2020-Central Tax, dated 05.05.2020 *(with retrospective effect from 24.03.2020)*.	It specifies the due dates for filing return in **FORM GSTR-3B** for each of the month during the period from October, 2019 to March, 2020. It extended the due date for filing return in FROM GSTR-3B for the month of October, 2019 till 20.12.2019 for registered person with principal place of business in the State of Jammu and Kashmir (Ref: proviso to first paragraph); It further extended the due date for filing return in FROM GSTR-3B for the month of October, 2019 till 30.11.2019 for registered person with principal place of business in the State of Jammu and Kashmir (Ref: proviso to first paragraph); It extended the last date for filing of FORM GSTR-3B for the month of Nov. 2019 by three days from 20.12.2019 till 23.12.2019. It extended the due date for filing of FORM GSTR-3B return for the month of November, 2019 for registered person having principal place of business in the state of Assam, Manipur, Meghalaya or Tripura till 31.12.2019 (Ref: third proviso to paragraph 1). It provided due dates for filing of FORM GSTR-3B to the taxpayers having turnover upto Rs.5 crores in a staggered manner, based on the location of principal place of business. It also extended due date for furnishing FORM GSTR-3B for the months of October, 2019, November, 2019 to February, 2020 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir on or before the 24th March, 2020. (Ref: 6th proviso to Paragraph 1).	***(r/w rule 61(5) of the CGST Rules, 2017.***

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 44/2017-Central Tax, dated 13.10.2017 as amended *vide* notification No. 52/2017-Central Tax, dated 28.10.2017.	It extended the time limit for making a declaration in FORM ITC-01 by the registered persons till 31.10.2017.	
		Notification No. 67/2017-Central Tax, dated 21.12.2017.	It superseded the notification No. 52/2017-Central Tax, dated 28.10.2017 and extended the time limit for making a declaration in FORM ITC-01 by registered persons till 31.01.2018	
		Notification No. 16/2018-Central Tax, dated 23.03.2018 as amended *vide* notification No. 23/2018-Central Tax, dated 18.05.2018; No. 46/2018-Central Tax, dated 10.09.2018; and No. 69/2018-Central Tax, dated 31.12.2018.	It specified the last day for filing **FORM GSTR-3B** returns for the month of **April, May, and June, 2018.**Further, it extended date for filing GSTR-3B returns for the period from July, 2017 to Feb, 2019 by those taxpayers who obtained GST Registration Number under notification No. 31/2018-Central Tax, dated 06.08.2018 till 31.03.2019	
		Notification No. 34/2018-Central Tax, dated 10.08.2018 as amended *vide* notification No. 35/2018-Central Tax ,dated 21.08.2018; No. 36/2018-Central Tax, dated 24.08.2018; No. 47/2018-Central Tax, dated 10.09.2018; No. 55/2018-Central Tax, dated 21.10.2018; No. 62/2018-Central Tax, dated 29.11.2018; No. 70/2018-Central Tax, dated 31.12.2018; No. 09/2019-Central Tax, dated 20.02.2019; and No. 19/2019-Central Tax, dated 22.04.2019 (w.e.f. 20.04.2019).	It provides the dates for filing the return in **FORMGSTR-3B** for each of the month from July, 2018 to March, 2019 to be filed electronically through common portal by date prescribed in the notification. The return for the month of March, 2019 can be filed on or before 23rd April, 2019.	
		Notification No. 29/2019-Central Tax, dated 28.06.2019 as amended vide notification No. 37/2019-Central Tax, dated 21.08.2019 (effective from 20.08.2019); No. 54/2019-Central Tax, dated 14.11.2019 (w.e.f. 20.09.2019); No. 60/2019-Central Tax, dated 26.11.2019 (w.e.f. 20.11.2019); No. 66/2019-Central Tax, dated 12.12.2019	It provides the dates for filing the return in FORM GSTR-3B for each of the month from July, 2019 to September, 2019 to be filed electronically through common portal on or before 20th of the succeeding such month. It provided the dates for filing the return in FORM GSTR-3B for the month from July, 2019 to be filed electronically through common portal on or before	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		(w.e.f. 30.11.2019); and No. 26/2020-Central Tax, dated 23.03.2020 (with retrospective effect from 20.12.2019).	22.08.2019 (first proviso to paragraph 1). It provided the dates for filing the return in FORM GSTR-3B for the month from July, 2019 by the Registered taxpayers with principal place of business in the specified districts of state of Bihar, Gujarat, Karnataka, Kerala, Maharashtra, Odisha, and Uttarakhand as mentioned in the notification to be filed electronically through common portal on or before 20.09.2019 (Ref: second proviso to the paragraph 1). It extended due date for furnishing FORM GSTR-3B of the said rules for the months of July, 2019 to September, 2019 for registered persons whose principal place of business is in the erstwhile State of Jammu and Kashmir, shall be furnished electronically through the common portal, on or before the 24th March, 2020(Ref: fourth Proviso to the paragraph 1).	
		Notification No. 29/2020-Central Tax, dated 23.03.2020 as amended *vide* notification No. 36/2020-Central Tax, dated 03.04.2020**;** and No. 54/2020-Central Tax, dated 24.06.2020.	It provides the due dates for fling the return in **FORM GSTR-3B** of CGST Rules, 2017 for the month of April, 2020 to September, 2020. It provides specific dates for filing of Return in FORM GSTR-3B for the month of May, 2020.	**[issued under Rule 61(5) of the CGST Rules, 2017.**
		Notification No. 76/2020-Central Tax, dated 15.10.2020.	It provides the due dates for fling the return in **FORM GSTR-3B** of CGST Rules, 2017 for each of the month fromOct, 2020 to March, 2021.	**Rescinded** *vide* notification No. 86/2020-Central Tax, dated 10.11.2020 (*read with corrigendum dated 13.11.2020).*
		Notification No. 53/2017-Central Tax, dated 28.10.2017 as amended *vide* notification No. 63/2017-Central tax. Dated 15.11.2017.	It extended the time limit for making ITC-04 declaration in respect of goods dispatched to a job worker or received from job-worker or sent from one job worker to another	***Superceded vide*** *notification No. 40/2018-Central Tax, dated 04.09.2018.*
		Notification No. 40/2018-Central Tax, dated 4.9.2018	It superceded the notification No. 53/2017-Central Tax, dated 28.10.2017 and extended the time limit for making a declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or	***Superceded (vide*** *notification No. 59/2018-Central Tax, dated 26.10.2018).*

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			received from a job worker or sent from one job worker to another during the period from July, 2017 to June, 2018 till 30.09.2018.	
		Notification No. 59/2018-Central Tax, dated 26.10.2018.	It superceded the notification No. 40/2018-Central Tax, dated 4.09.2018 and extended the time limit for making a declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during the period from July, 2017 to September, 2018 till 31.12.2018.	**Superceded** (vide notification No. 78/2018-Central Tax, dated 31.12.2018)
		Notification No. 78/2018-Central Tax, dated 31.12.2018	It superceded the notification No. 59/2018-Central Tax, dated 26.10.2018 and extended the time limit for making a declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during the period from July, 2017 to December, 2018 till 31.03.2019.	Superceded (vide notification No. 15/2019-Central Tax, dated 28.03.2019
		Notification No. 15/2019-Central Tax, dated 28.03.2018	It superceded the notification No. 78/2018-Central Tax, dated 31.12.2019 and extended the time limit for making a declaration in **FORM GST ITC-04** in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during the period from July, 2017 to March, 2019 till 30.06.2019.	Superceded (vide notification No. 32/2019-Central Tax, dated 28.06.2019). [also issued under Rule 45(3) of the CGST Rules, 2017.
		Notification No. 32/2019-Central Tax, dated 28.06.2019.	It superceded the notification No. 15/2019-Central Tax, dated 28.03.2019 and extended the time limit for making a declaration in **FORM GST ITC-04** in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during the period from July, 2017 to June, 2019 till 31.08.2019.	
		Notification No. 42/2018-Central Tax, dated 04.09.2018.	It extended time limit up to 04.10.2018 for making FORM GST ITC-01 declaration by those registered persons who filed FORM GST CMP-04 between 2.3.2018 to 31.03.2018.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Notification No. 38/2019-Central Tax, dated 31.08.2019.	It notifies the registrants persons required to furnish the details of challan in FORM ITC-04 as class of registered persons who shall follow the special procedure such that these persons shall not be required to furnish FORM ITC-04 for the period from July, 2017 to March, 2019.	Also refers to rule 45(3) of the CGST Rules, 2017 read with section 143 of the CGST Act, 2017.
		Notification No. 87/2020-Central Tax, dated 10.11.2020 (w.e.f. 25.10.2020**).**	It extends the time limit for furnishing declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker during the period from July, 2020 to September, 2020 till 30.11.2020.	Also Issued under Rule 45(3) of the CGST Rules, 2017.
		Notification No. 11/2021-Central Tax, dated 01.05.2021 (w.e.f. 25.04.2021**)** as amended *vide* notification No. 26/2021-Central Tax, dated 01.06.2021 (w.e.f. 31.05.2021).	It extends the date, **up to 30.06.2021**, of furnishing **FORM GST ITC-04** in respect of goods dispatched to a job worker or received from a job worker during the period from **01.01.2021 to 31.03.2021**.	
		Circular No. 10/10/2017-GST, dated 18.10.2017	Clarification on Issues wherein the goods are moved within the State or From the State of Registration to another State for Supply on Approval Basis.	
		Circular No. 26/26/2017-GST, dated 29.12.2017.	Filing of Returns under GST (It deals with issues of filing of GSTR-1 and GSTR-3B, applicability and quantum of late fee, amendment/corrections/rectification of errors etc.)	
		Circular No. 36/10/2018-GST, dated 13.03.2018	Processing of Refund Applications for UIN Entities.	**Also see under Section 55.**
		Circular No. 38/12/2018, dated 26.03.2018	Clarification on Issues Related to Job Work.	**Also see under Section 143.**
		Circular No. 45/19/2018-GST, dated 30.05.2018	Clarification on Refund Related Issues.	**Also See under Section 54 (Refund).**
		Circular No. 58/32/2018-GST, dated 04.09.2018	Recovery of Arrears of Wrongly Availed CENVAT Credit under the Existing Law and Inadmissible Transitional Credit.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 59/33/2018-GST, dated 04.09.2018	Clarification on Refund Related Issues.	
		Circular No. 61/35/2018-GST, dated 04.09.2018.	E-way Bill in case of storing of goods in Godown of transporter.	
		Circular No. 63/37/2018-GST, dated 14.09.2018.	Clarification regarding processing of refund claim filed by UIN Entities.	
		Circular No. 69/43/2018-GST, dated 26.10.2018 as amended vide Circular No. 88/07/2019-GST, dated 01.02.2019.	Processing of Applications for Cancellation of Registration submitted in FORM GST REG-16	
		Circular No. 70/44/2018-GST, dated 26.10.2018	Clarification on Certain Issues related to Refund.	
		Circular No. 72/46/2018-GST, dated 26.10.2018	It clarifies the procedure in respect of return of time expired drugs or medicines.	Relevant for Pharma Sector.
		Circular No. 73/47/2018-GST, dated 05.11.2018.	Scope of Principal and Agent Relationship Under Schedule I of the CGST Act, 2017 in the context of Del-Credere-Agent-Reg.	
		Circular No. 74/48/2018-GST, dated 05.11.2018	Collection of Tax at Source by Tea Board of India	
		Circular No. 76/50/2018-GST, dated 31.12.2018	Clarification on certain issues (sale by government departments to unregistered person; leviability of penalty under section 73(11) of the CGST Act; rate of tax in case of debit notes / credit notes issued under section 142(2) of the CGST Act; applicability of notification No. 50/2018-Central Tax; valuation methodology in case of TCS under Income Tax Act and definition of owner of goods) related to GST-Reg	***Also see under section 15, section 73, section 142, section 51.***
		Circular No. 91/10/2018-GST, dated 18.02.2019	Clarification regarding tax payment made for supply of warehoused goods while being deposited in a customs bonded warehouse for the period from July, 2017 to March, 2018.	***Also refer to circular No. 3/1/2018-IGST, dated 25.05.2018.***
		Circular No. 92/11/2019-GST, dated 07.03.2019	Clarification on various doubts related to treatment of Sales Promotion Schemes under GST	***It clarifies on issues of taxability, valuation, availability or otherwise of***

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
				ITC on free samples and gifts, buy one get one free offer; discount including 'Buy one, save more" offers, secondary discounts.
		Circular No. 105/24/2019-GST, dated 28.06.2019.	Clarification on various doubts related to treatment of secondary or post-sales discount under GST.	***Also refers to circular No. 92/11/2019-GST, dated 07.03.2019.***
		Circular No. 94/13/2019-GST, dated 28.03.2019	It issues clarification on refund related issues under GST.	**Superceded vide Circular No. 125/44/2019-GST, dated 18.11.2019.**
		Circular No. 104/23/2019-GST, dated 28.06.2019.	Processing of Refund Applications in FORM GST RFD-01A submitted by Taxpayers wrongly mapped on the common portal	**Refund Matter**
		No notification / circular / order issued so far		
		Circular No. 103/22/2019-GST, dated 28.06.2019.	Clarification regarding determination of place of supply in certain cases.	**It clarifies the place of supply in case of services provided by Ports and Services rendered on goods temporarily imported in India.**
		Circular No. 107/26/2019-GST dated 18.07.2019	Clarifications on doubts related to supply of Information Technology Enabled Services (ITes Services)-Reg.	**Withdrawn vide Circular No. 127/46/2019-GST, dated 04.12.2019.**
		Orders Issued under Section 168		
		Order No. 01/2017-GST, dated 21.07.2017	It extended the period for filing intimation in **FORM GST CMP-01**.	**It relates to the Composition Levy Scheme.**
		Order No. 04/2017-GST, dated 29.09.2017	It extended the period for intimation of details of stock held on the date previous to the date of exercise of option to pay tax under Section 10 in **FORM GST CMP-03** till 31.10.2017.	**Superceded (vide** Order No. 05/2017-GST, dated 28.10.2017).
		Order No. 05/2017-GST, dated	It extended the period for intimation of details of	**Superceded (vide** Order No.

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		28.10.2017	stock held on the date previous to the date of exercise of option to pay tax under Section 10 in **FORM GST CMP-03** till 31.11.2017.	05/2017-GST, dated 28.10.2017).
		Order No. 11/2017-GST, dated 21.12.2017	It extended the period for intimation of details of stock held on the date previous to the date of exercise of option to pay tax under Section 10 in **FORM GST CMP-03** till 31.01.2018.	
		Order No. 02/2017-GST, dated 18.09.2017	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 31.10.2017.	**Superceded (vide** Order No. 08/2017-GST, dated 28.10.2017).
		Order No. 08/2017-GST, dated 28.10.2017	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 31.10.2017.	**Superceded (vide** Order No. 10/2017-GST, dated 15.11.2017).
	(filing of GST TRAN-1 under Rule 120 A of the CGST Rules, 2017)	**Order No. 10/2017-GST, dated 15.11.2017**	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 31.10.2017.	**Issued under Rule 120A of CGST Rules, 2017.**
		Order No. 03/2017-GST, dated 21.09.2017	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 31.10.2017.	**Superceded (vide** Order No. 03/2017-GST, dated 21.09.2017).
		Order No. 07/2017-GST, dated 28.10.2017	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 30.11.2017.	**Superceded (vide** Order No. 09/2017-GST, dated 15.11.2017).
	Filing of GST TRAN-1 under Rule 117 of the CGST Rules, 2017)	**Order No. 09/2017-GST, dated 15.11.2017**	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 27.12.2017.	Issued under Rule 117 of the CGST Rules, 2017
	(Filing of GST TRAN -2)	**Order No. 1/2018-Central Tax, dated 28.03.2018**	It extended the period for furnishing the statement in FROM GST TRAN-2 under clause (b) (iii) of the Rule 117(4) of CGST Rules, 2017 till 30.06.2018.	
	(filing of FORM GST TRAN-1 under Rule 117(1A) of CGST Rules, 2017.	**Order No. 01/2019-GST, dated 31.01.2019.**	It extended the period for submitting the declaration in FORM GST TRAN-I for class of person who could not submit the declaration on common portal due to technical difficulties and whose cases recommended by GST Council till 31.03.2019.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Order No. 01/2020-GST, dated 07.02.2020	It extended the time limit for submitting the declaration in FORM GST TRAN-1 under Rule 117(1A) of the CGST Rules for class of registered persons who could not submit the said declaration by due date on account of technical difficulties on the common portal and whose cases have been recommended by the Council.	
		Order No. 4/2018-GST, dated 17.09.2018	It extended the period for submitting the declaration in FORM GST TRAN-1 for class of person who could not submit the declaration on common portal due to technical difficulties and whose cases recommended by GST Council till 31.01.2019.	Superceded vide Order No. 01/2019-GST, dated 31.01.2019.
	(Filing of GST REG-26)	**Order No. 06/2017-GST, dated 28.10.2017**	It extended the period for submit electronically the application in FORM GST REG-26 till 31.12.2017.	Issued under Rule 24(2)(b) of the CGST Rules, 2017.
	Constitution of Standing Committee for purpose of Consumer Welfare fund	**Order No. 3/2018-Central Tax, dated 16.08.2018**	Constitution of Standing Committee under Sub-rule (4) of Rule 97 of CGST Rules, 2017.	Issued under Rule 97(4) of the CGSG Rules, 2017
	Document Identification Number	**Circular No. 122/41/2019-GST, dated 05.11.2019** as amended *vide* Circular No. 249/06/2025-GST, dated 09.06.2025; and Circular No. 252/09/2025-GST, dated 23.09.2025.	Generation and Quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to taxpayers and other concerned persons-Reg.	This
		Circular No. 128/47/2019-GST, dated 23.12.2019 as amended *vide* Circular No. 249/06/2025-GST, dated 09.06.2025; and Circular No. 252/09/2025-GST, dated 23.09.2025.	Generation and Quoting of Document Identification Number (DIN) on any communication issued by the officers of the Central Board of Indirect Taxes and Customs (CBIC) to taxpayers and other concerned persons-Reg.	
		Circular No. 252/09/2025-GST, dated 23.09.2025	Communication to taxpayers through e-Office-requirement of Document Identification Number (DIN)-Reg	
		Circular No. 123/42/2019-GST, dated 11.11.2019	Restriction in availment of Input Tax Credit in terms of Sub-Rule (4) of Rule 36 of CGST Rules, 2017.	It should be read with Circular No. 142/12/2020-GST, dated 09.10.2020.
		Circular No. 142/12/2020-GST, dated	Clarification relating to application of sub-rule (4) of	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		09.10.2020.	rule 36 of the CGST Rules, 2017 for the months of February, 2020 to August, 2020.	
		Circular No. 143/1/2020-GST, dated 10.11.2020.	It deals with Quarterly Return Monthly Payment Scheme and explains legislative changes and procedures.	**QRMP Scheme.**
		Circular No. 160/16/2021-GST, dated 20.09.2021.	Clarification in respect of Certain GST Related Issues-Reg.	
		Circular No. 170/02/2022-GST, dated 6.7.2022	Mandatory furnishing of correct and proper information of inter-State supplies and amount of ineligible/blocked Input Tax Credit and reversal thereof in return in **FORM GSTR-3B** and statement in **FORM GSTR-1.**	
		Circular No. 197/09/2023-GST, dated 17.07.2023	Clarification on Refund Related Issue	
		Circular No. 202/14/2023-GST, dated 27.10.2023	Clarification relating to export of services–sub-clause(iv) of the Section 2 (6) of the IGST Act 2017–reg.	*Also relevant for section 2(6) of the IGST Act, 2017.*
		Circular No. 203/15/2023-GST, dated 27.10.2023	Clarification regarding determination of place of supply in various cases-reg.	*Also relevant for section 12 and 13 of the IGST Act, 2017.*
		Circular No. 204/16/2023-GST, dated 27.10.2023	Clarification on issues pertaining to taxability of personal guarantee and corporate guarantee in GST-reg.	
		Circular No. 207/1/2024-GST, dated 26.06.2024	Reduction of Government Litigation- Fixing Monetary Limits for filing appeals or applications by the Department before GSTAT, High Courts and Supreme Court-Reg	
		Circular No. 208/2/2024-GST, dated 26.06.2024	Clarifications on Various issues pertaining to Special Procedure for the manufacturers of the Specified Commodities as per notification No. 04/2024-Central Tax, dated 05.01.2024-Reg.	
		Circular No. 209/3/2024-GST, dated 26.06.2024	Clarification on the provisions of clause (ca) of Section 10(1) of the Integrated Goods and Service Tax Act, 2017 relating to place of supply of goods to	

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			unregistered persons-Reg.	
		Circular No. 210/4/2024-GST, dated 26.06.2024	Clarification on Valuation of Supply of Import of Services by a related person where recipient is eligible to full Input Tax Credit-Reg	
		Circular No. 211/5/2024-GST, dated 26.06.2024	Clarification on time limit under section 16(4) of the CGST Act, 2017 in respect of RCM supplies received from unregistered persons-Reg.	
		Circular No. 212/06/2024-GST, dated 26.06.2024	Clarification on Mechanism for providing evidence of compliance of conditions of Section 15(3) (b) (ii) of the CGST Act 2017 by the suppliers	
		Circular No. 213/07/2024, dated 26.06.2024	Clarification on the taxability of ESOP/ESPP/RSU provided by a company to its employees through its overseas holding company-Reg	
		Circular No. 214/08/2024-GST, dated 26.06.2024.	Clarification on the requirement of reversal of input tax credit in respect of the portion of the premium for life insurance policies which is not included in taxable value.	
		Circular No. 215/09/2024-GST, dated 26.06.2024.	Clarification on taxability of wreck and salvage values in motor insurance claims.	
		Circular No. 216/10/2024-GST, dated 26.06.2024.	Clarification in respect of GST liability and input tax credit (ITC) availability in cases involving Warranty/ Extended Warranty, in furtherance to Circular No. 195/07/2023-GST dated 17.07.2023.	
		Circular No. 217/11/2024-GST, dated 26.06.2024.	Entitlement of ITC by the insurance companies on the expenses incurred for repair of motor vehicles in case of reimbursement mode of insurance claim settlement.	
		Circular No. 218/12/2024-GST, dated 26.06.2024.	Clarification regarding taxability of the transaction of providing loan by an overseas affiliate to its Indian affiliate or by a person to a related person.	
		Circular No. 219/13/2024-GST, dated 26.06.2024.	Clarification on availability of input tax credit on ducts and manholes used in network of optical fiber cables (OFCs) in terms of section 17(5) of the CGST	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			Act, 2017.	
		Circular No. 220/14/2024-GST, dated 26.06.2024.	Clarification on place of supply applicable for custodial services provided by banks to Foreign Portfolio Investors.	
		Circular No. 221/15/2024-GST, dated 26.06.2024.	Time of supply on Annuity Payments under HAM Projects.	
		Circular No. 222/16/2024-GST, dated 26.06.2024.	Time of supply in respect of supply of allotment of Spectrum to Telecom companies in cases where an option is given to the Telecom Companies for payment of licence fee and Spectrum usage charges in instalments in addition to an option of upfront payment.	
		Circular No. 223/17/2024-GST, dated 10.07.2024.	Amendment in circular no. 1/1//2017 in respect of Proper officer for provisions relating to Registration and Composition levy under the Central Goods and Services Tax Act, 2017 or the rules made thereunder.	
		Circular No. 224/18/2024-GST, dated 11.07.2024.	Guidelines for recovery of outstanding dues, in cases wherein first appeal has been disposed of, till Appellate Tribunal comes into operation.	
		Circular No. 226/20/2024-GST, dated 11.07.2024.	Mechanism for refund of additional Integrated Tax (IGST) paid on account of upward revision in price of the goods subsequent to export.	
		Circular No. 227/21/2024-GST, dated 11.07.2024.	Processing of refund applications filed by Canteen Stores Department (CSD).	
		Circular No. 228/22/2024-GST, dated 15.07.2024.	Clarifications regarding applicability of GST on certain services -reg.	
		Circular No. 229/23/2024-GST, dated 15.07.2024.	Clarification regarding GST rates & classification (goods) based on the recommendations of the GST Council in its 53rd meeting held on 22nd June, 2024, at New Delhi –reg.	
		Circular No. 230/24/2024-GST, dated 11.09.2024.	Clarification in respect of advertising Services provided to foreign clients	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		Circular No. 231/25/2024-GST, dated 11.09.2024.	Clarification on availability of Input tax credit in respect of demo vehicles	Para 4.6 of Circular No. 231/25/2024-GST, dated 11.09.2024 withdrawn.
		Circular No. 262/08/2026-GST, dated 26.10.2026	Clarification on Input Tax Credit admissibility to authorised agents appointed by manufacturers for sale of motor vehicles, pursuant to the circular No. 231/25/2024-GST dated 10.09.2024 – reg.	
		Circular No. 232/26/2024-GST, dated 11.09.2024.	Clarification on place of supply of data hosting services provided by service providers located in India to cloud computing service providers located outside India.	
		Circular No. 233/27/2024-GST, dated 11.09.2024.	Clarification regarding regularization of refund of IGST availed in contravention of Rule 96(10) of CGST Rules, 2017, in cases where the exporters had imported certain inputs	
		Circular No. 264/10/2026-GST, dated 26.10.2026	Clarification in respect of the omission of rule 96(10) of the Central Goods and Services Tax Rules, 2017 - reg.	
		Circular No. 251/08/2025-GST, dated 12.09.2025	Clarification on various doubts related to treatment of secondary or post-sale discounts under GST-Reg.	
Section 168A *(w.e.f. 31.03.2020)*	**Power of Government to extend time limit in special circumstances**	**Notification No. 35/2020-Central Tax, dated 03.04.2020 (w.e.f. 20.03.2020)** as amended *vide* notification No. 40/2020-Central Tax, dated 05.05.2020; No. 47/2020-Central Tax, dated 09.06.2020 (w.e.f. 31.05.2020); No. 55/2020-Central Tax, dated 27.06.2020; No. 65/2020-Central Tax, dated 01.9.2020; No. 66/2020-Central Tax, dated 21.09.2020; No. 91/2020-Central Tax, dated 14.12.2020 *(w.e.f. 01.12.2020)*; No. 34/2021-Central Tax, dated 29.08.2021; No. 09/2023-Central Tax, dated 31.03.2023; and No. 56/2023-Central Tax, dated 28.12.2023.	It extended due date of compliance (with some exception as specified in the notification) which falls during the period from "**20.03.2020 to 29.11.2020**" till 30.11.2020 and to extend validity of e-way bills. It also extended the validity of e-way bill generated on or before 24.03.2020 (whose validity has expired on or after 20.03.2020) till 30.06.2020. It also provided onetime extension for the time limit provided under section 31(7) of the CGST Act, 2017 till 31.10.2020. It also extended due dates for compliances and action in respect of anti-profiteering measures under GST till 31.03.2021. It also extended the time limit for making application for revocation of cancellation of	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			registration in term of section 30(1) where a registration was cancelled under clauses (b) and (c) of section 29(2) and time limit for making an application of revocation of cancellation of Registration under section 30(1) fell during the period from 01.03.2020 to 31.08.2021 (Ref: notification No. 34/2021-Central Tax, dated 29.08.2021). It extended the time limit specified under Section 73(10 for issuance of Order under Section 73(9) for the year 2017-18, 2018-19 and 2019-20.	
		Notification No. 46/2020-Central Tax, dated 09.06.2020 (w.e.f. 20.03.2020) as amended *vide* notification No. 56/2020-Central Tax, dated 27.06.2020.	It extended the time limit for passing order under section 54 (7) of the CGST Act, 2017 where the time limit for passing such orders falls between 20.03.2020 to 30.08.2020. The date for issuance of order has been extended up to 15 days from the receipt of reply to the notice or the 31.08.2020 whichever is later.	
		Notification No. 14/2021-Central Tax, dated 01.05.2021 (w.e.f. 15.04.2021) as amended *vide* notification No. 24/2021-Central Tax, dated 01.06.2021 (w.e.f. 30.05.2021); No. 34/2021-Central Tax, dated 29.08.2021; No. 13/2022-Central Tax, dated 05.07.2022; and No. 56/2023-Central Tax, dated 28.12.2023.	It extended due date of compliance (with some exception as specified in the notification) which falls during the period from "**15.04.2021 to 30.05.2021**" till 30.06.2021. It extended the time limit for passing order under section 54 (7) of the CGST Act, 2017 where the time limit for passing such orders falls between **15.04.2021 to 29.06.2021**. The date for issuance of order has been extended up to 15 days from the receipt of reply to the notice or the 30.06.2021 whichever is later. It also extended the time limit for making application for revocation of cancellation of registration in term of section 30(1) where a registration was cancelled under clauses (b) and (c) of section 29(2) and time limit for making an application of revocation of cancellation of Registration under section 30(1) fell during the period from 01.03.2020 to 31.08.2021 (Ref: notification No. 34/2021-Central Tax, dated	**r/w section 20 of the IGST Act, 2012 and Section 21 of UTGST Act, 2017.**

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			29.08.2021). It excluded the period from 1.03.2020 to 28.02.2022 for the purpose of limitation under section 73(10) for issuance of order for recovery of tax; under 73(10) for issuance of order for recovery of erroneous refund; and for filing of refund application under section 54 and 55 of CGST Act, 2017.	
		Circular No. 136/06/2020-GST, dated 03.04.2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19).	
		Circular No. 141/11/2020-GST, dated 24.06.2020	Clarification in respect of various measures announced by the Government for providing relief to the taxpayers in view of spread of Novel Corona Virus (COVID-19).	
		Circular No. 137/07/2020-GST, dated 13.04.2020	Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws.	
		Circular No. 138/08/2020-GST, dated 06.05.2020	Clarification in respect of certain challenges faced by the registered persons in implementation of provisions of GST Laws.	
		Circular No. 157/13/2021-GST, dated 20.07.2021	Clarification regarding extension of limitation under GST Law in terms of Hon'ble Supreme Court's Order dated 27.04.2021	
Section 169	**Service of notice in certain circumstances**	*No notification / circular / order issued so far*		
Section 170	**Rounding off of tax, etc.**	*No notification / circular / order issued so far*		
Section 171	**Anti-profiteering measure**	**Rule 122 to Rule 137 of the CGST Rules, 2017.**		
		Notification No. 23/2022-Central Tax,	It empowered Competition Commission of India to	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
		dated 23.11.2022 (w.e.f. 01.12.2022).	examine whether ITC availed by the Registered Person or the reduction of tax rate resulted in commensurate reduction in the price of the goods or services or both or vice versa.	
		Notification No. 18/2024-Central Tax, dated 30.09.2024 (w.e.f. 01.10.2024).	It empowered the Principal Bench of the GST Appellate Tribunal to examine whether input tax credits availed by any registered person or the reduction in the tax rate has actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.	Also issued in exercise of power under section 109 (1) and section proviso to section 109(5).
		Notification No. 19/2024-Central Tax, dated 30.09.2024 (w.e.f. 30.09.2024).	It appointed **1st April 2025** as the date from which authority (Principal Bench of the GST Appellate Tribunal shall not accept any request for to examine whether input tax credits availed by any registered person or the reduction in the tax rate has actually resulted in a commensurate reduction in the price of the goods or services or both supplied by that registered person.	Issued under proviso to section 171(2) of CGST Act, 2017.
Section 172	**Removal of difficulties**	**The CGST (Removal of Difficulties) Order No. 01/2017-Central Tax, dated 13.10.2017**	It was issued to remove the difficulties in respect of provision of section 10 of the CGST Act, 2017.	**Superseded CGST (Removal of Difficulties) Order No. 01/2019-Central Tax, dated 01.02.2019.**
		The CGST (Removal of Difficulties) Order No. 1/2018-Central Tax, dated 11.12.2018 as amended vide the CGST (Third Removal of Difficulties) Order No. 3/2018-Central Tax, dated 31.12.2018.	It was issued to remove the difficulties in respect of provision of section 44 of the CGST Act, 2017 so as to extend the date of filing of Annual Return in FORM GSTR -9, 9A and 9C for the year 2017-18 till 31.06.2019.	It pertains to section 44 of the CGST Act, 2017.
		The CGST (Removal of Difficulties) No. 2/2018-Central Tax, dated 31.12.2018.	It inserts a proviso in the sub-section (4) of Section 16 of the CGST Act, 2017, thereby allowing input credit in respect of any invoice or invoice relating to such debit note for supply of goods or services or both made during the financial year 2017-18, the details of which have been uploaded by the supplier under sub-section (1) of section 37 till the due date	It pertains to section 16 of the CGST Act, 2017.

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
			for furnishing the details under sub-section (1) of said section for the month of March, 2019.	
		The CGST (Removal of Difficulties) Order No. 4/2018-Central Tax, dated 31.12.2018 as amended vide The CGST (Second Removal of Difficulties) Order No. 02/2019-Central Tax, dated 01.02.2019.	It inserted an explanation to the Sub-section (4) of Section 52 of the CGST Act, 2017 providing that due date for furnishing the statement under this sub-section for the months of October, November and December, 2018 shall be the 31st January, 2019.	It pertains to section 52 of the CGST Act, 2017.
		The CGST (Removal of Difficulties) Order No. 01/2019-Central Tax, dated 01.02.2019.	It was issued to remove the difficulties in respect of provision of section 10 of the CGST Act, 2017. It also superceded the CGST (Removal of Difficulties) Order No. 01/2017-Central Tax, dated 13.10.2017.	It pertains to section 10 of the CGST Act, 2017.
		The CGST (Removal of Difficulty) Order No. 3/2019-Central Tax, dated 08.03.2019	It clarifies that the provisions of clause (c) of Section 31(3) of the CGST Act, 2017 shall apply to a person paying tax under Notification No. 2/2019-Central Tax (Rate), dated 07.03.2019.	It pertains to section 31(3) of the CGST Act, 2017.
		The CGST (Fifth Removal of Difficulties) Order No. 5/2019-GST, dated 23.04.2019	It seeks to extend the time limit for filing an application for revocation of cancellation of registration for specified taxpayers.	It pertains to Section 30 of the CGST Act, 2017.
		The CGST (Removal of Difficulties) Order No. 6/2019-Central Tax, dated 28.06.2019.	It allows filing of Annual Return for the period from 01.07.2017 to 31.03.2018 till 31.08.2019 for all registered persons other than Input Service Distributor, a person paying tax under section 51 or section 52, a casual taxable person and a non-resident taxable person.	**It pertains to section 44 of the CGST Act, 2017.**
Section 173	**Amendment of Act 32 of 1994**	*No notification / circular / order issued so far*		
Section 174	**Repeal and saving**	*No notification / circular / order issued so far*		
SCHEDULES				▲ INDEX
Schedule I	**Activities to be treated as supply even if made without**	**Circular No. 57/31/2018-GST, dated 04.09.2018**	Scope of Principal-Agent Relationship in the context of Schedule I of the CGST Act-Reg.	

Section No.	Chapter / Section / heading	Notification / Circular / Rule issued	Subject in brief	Present status / Remarks
	consideration.			
		Circular No. 73/47/2018-GST, dated 05.11.2018.	Scope of Principal and Agent Relationship Under Schedule I of the CGST Act, 2017 in the context of Del- Credere-Agent-Reg.	
		Circular No. 210/4/2024-GST, dated 26.06.2024	Clarification on Valuation of Supply of Import of Services by a related person where recipient is eligible to full Input Tax Credit-Reg	
Schedule Ii	**Activities to be treated as supply of goods or supply of services**	*No notification / circular / order issued so far*		
Schedule Iii	**Activities or transactions which shall be treated neither as a supply or goods nor as supply of services.**	*No notification / circular / order issued so far*		
		Circular No. 140/10/2020-GST, dated 10.06.2020	Clarification in respect of levy of GST on Director's Remuneration.	

3. Details of Notification/Circular/Order Superceded/Rescinded

Table-I: Central Tax Rate Notifications (Superceded or Rescinded)

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding notification No. and date
(1)	(2)	(3)
Notification No. 1/2017-Central Tax (Rate), dated 28.06.2017 (effective from 01.07.2017) as amended vide notification No. 18/2017-Central Tax (Rate), dated 30.06.2017; No. 19/2017-Central Tax (Rate), dated 18.08.2017; No. 27/2017-Central Tax (Rate), dated 22.09.2017; No. 34/2017-Central Tax (Rate), dated 13.10.2017; No. 41/2017-Central Tax (Rate), dated 14.11.2017; No. 6/2018-Central Tax (Rate), dated 25.01.2018; No. 18/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 24/2018-Central Tax (Rate), dated 31.12.2018 (effective from 1.1.2019); No. 08/2019-Central Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No. 12/2019-Central Tax (Rate), dated 30.07.2019 (w.e.f. 01.08.2019); No. 14/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 27/2019-Central Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020); No. 1/2020-Central Tax (Rate), dated 21.02.2020 (w.e.f.01.03.2020); No. 3/2020-Central Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020); No. 01/2021-Central Tax, dated 2.6.2021 (w.e.f. 2.6.2021); No. 8/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 13/2021-Central Tax (Rate), dated 27.10.2021 (w.e.f. 27.10.2021); No. 14/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022); No. 18/2021-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.21/2021-Central Tax (Rate), dated 31.12.2021. (w.e.f. 01.01.2022); No. 01/2022-Central Tax (Rate), dated 31.03.2022 (w.e.f. 01.04.2022); No. 06/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No. 12/2022-Central Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No. 03/2023-Central Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No. 09/2023-Central Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No. 17/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 01/2024-Central Tax (rate), dated 03.01.2024 (w.e.f. 04.01.2024); No. 02/2024-	It notified rate of Central Tax leviable on Intra-State taxable supply of goods.	*Superceded vide notification No. 9/2025-Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).*

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding notification No. and date
(1)	(2)	(3)
Central Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024); No. 05/2024-Central Tax (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); and No. 1/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).		
Notification No. 8/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) as amended *vide* notification No. 38/2017-Central Tax (Rate), dated 13.10.2017; No. 10/2018-Central Tax (Rate), dated 23.03.2018; No. 12/2018-Central Tax (Rate), dated 29.06.2018; and No. 22/2018- Central Tax (Rate), dated 06.08.2018.	It fully exempted intra-state supply of goods or services or both received by a Registered Person from Un-registered person from payment of Central Tax under section 9(4) of CGST Act, 2017 up to 30.09.2019.	**Rescinded *vide* notification No. 01/2019-Central Tax (Rate), dated 29.01.2019 (**w.e.f. 01.02.2019**).**
Notification No. 2/2017-Central Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) as amended vide notification No. 28/2017-Central Tax (Rate), dated 22.09.2017; No. 35/2017-Central Tax (Rate), dated 13.10.2017; No. 42/2017-Central Tax (Rate), dated 14.11.2017, No. 7/2018-Central Tax (Rate), dated 25.01.2018; No. 19/2018-Central Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No. 25/2018-Central Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No. 15/2019-Central Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No. 9/2021-Central Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No. 19/2017-Central Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No. 07/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No. 13/2022-Central Tax (rate), dated 30.12.2022 (w.e.f. 01.01.2023); No. 04/2023-Central Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No. 18/2023-Central Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 03/2024-Central Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024); and No. 02/2025-Central Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).	It provides full exemption from payment of central tax to certain intra-state supplies of goods.	*Superceded vide notification No. 10/2025-Central Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).*
Notification No. 45/2017-Central Tax (Rate), dated 14.11.2017 as amended vide notification No. 9/2018-Central Tax (Rate), dated 25.01.2017.	It prescribes concessional rate of Central tax of 2.5% on scientific and technical equipment, apparatus, equipment (including computers) etc. when supplied to public funded Research institution subject to fulfillment of conditions prescribed therein.	**Rescinded vide notification No. 11/2022-Central Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).**
Notification No. 14/2021-Central Tax (Rate), dated	It amended notification No. 1/2017-Central Tax	**Superceded *vide* notification No. 21/2021-Central Tax**

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding notification No. and date
(1)	(2)	(3)
18.11.2021 (w.e.f. 1.1.2022).	(Rate), dated 28.06.2017 and modified rates for certain supply of goods aimed at correcting inverted duty structure in textile sector and shoe industry with prospective date of 1.1.2022.	**(Rate), dated 31.12.2021** (w.e.f. 1.1.2022**).**
Notification No. 15/2021-Central Tax (Rate), dated 18.11.2021 (w.e.f. 1.1.2022).	It amended notification No. 11/2017-Central Tax (Rate), dated 28.06.2017 and modified rates for certain supply of services with prospective date of 1.1.2022.	**Superceded *vide* notification No. 22/2021-Central Tax (Rate), dated 31.12.2021** (w.e.f. 1.1.2022**).**

Table-II: Central Tax Non-Rate Notifications (Superceded or Rescinded)

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
Notification No. 4/2017-Central Tax, dated 19.06.2017.	It notified www.gst.gov.in as the common Goods and Service Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of Integrated tax and electronic way bill.	**Superceded** vide notification No. 9/2018-Central Tax, dated 23.01.2018.
Notification No. 8/2017-Central Tax, dated 27.06.2017 as amended *vide* notification No. 46/2017-Central Tax, dated 13.10.2017; No. 1/2018-Central Tax, dated 1.1.2018; and No. 05/2019-Central Tax, dated 29.01.2019.	It notifies turnover limit for the purpose of composition levy scheme. It also excludes manufacturers of certain specified goods from the ambit of Composition Scheme.	***Superceded vide notification No. 14/2019-Central Tax, dated 07.03.2019.***
Notification No. 16/2017-Central Tax, dated 01.07.2017	It specified conditions and safeguards for furnishing a LUT in place of bond by registered person who intends to supply goods or services for export without payment of Integrated Tax.	**Superceded vide** notification No. 37/2017-Central Tax, dated 04.10.2017.
Notification No. 18/2017-Central Tax, dated 8.08.2017.	It extended the time limit for furnishing the details of the **FORM GSTR-1** returns for the month of July, 2017 and August, 2017.	**Superceded vide notification No. 29/2017-Central Tax, dated 08.08.2017** as well as vide notification **No. 44/2018-Central Tax, dated 10.09.2018).**
Notification No. 19/2017-Central Tax, dated 08.08.2017	It extended the time limit for furnishing the details in	**Superceded vide** notification No. 29/2017-Central Tax,

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
	FORM GSTR-2 for the months of July, 2017 and August, 2017.	dated 05.09.2017.
Notification No. 20/2017-Central Tax, dated 08.08.2017	It extended due date for furnishing the monthly **return GSTR-3** for the month of July and August, 2017.	**Superceded vide** notification No. 29/2017-Central Tax, dated05.09.2017.
Notification No. 25/2017-Central Tax, dated 28.08.2017	It extended time limit for furnishing the monthly return by person supplying Online Information and data base access or retrieval services from a place outside India to a non-taxable person online recipient	**Superceded vide** notification No. 42/2017-Central Tax, dated 13.10.2017.
Notification No. 26/2017-Central Tax, dated 28.08.2017.	It extended time limits for **filing FORM GSTR-6** Return by Input Service Distributor for the month of July and August, 2017.	**Superceded vide** notification No. 31/2017-Central Tax, dated 11.09.2017.
Notification No. 28/2017-Central Tax, dated 01.09.2017	It waived the late fee payable for all registered persons for failure to furnish the return in FORM GSTR-3B for the month of July, 2017 by due date.	**Superceded vide** notification No. 76/2018-Central Tax, dated 31.12.2018**.**
Notification No. 29/2017-Central Tax, dated 5.09.2017.	It superseded notification Nos. 18/2017-Central Tax, dated 08.08.2017, 19/2017-Central Tax, dated 08.08.2017 and 20/2017-Central Tax, dated 08.08.2017 and it extended the time limit for furnishing the **FORM GSTR-1, 2 and 3** returns for the month of July, 2017 and August, 2017.	**Superceded vide** *notification No. 30/2017-Central Tax, dated 05.09.2017.*
Notification No. 30/2017-Central Tax, dated 11.09.2017 as amended *vide* notification no. 54/2017-Central Tax, 30.10.2017.	It superseded notification No. 29/2017-Central Tax, dated 05.09.2017 and it extended the time limit for furnishing the **FORM GSTR-1, 2 and 3 Returns** for the month of July, 2017 for specified class of taxable/ registered person. .	Superceded vide notification No. 58/2017-Central Tax, dated 15.11.2017.
Notification No. 31/2017-Central Tax, dated 11.09.2017	It superseded notification No. 26/2017-Central Tax, dated 28.08.2017 and further extended time limits for **filing FORM GSTR-6** Return by Input Service Distributor for the month of July and August, 2017	**Superceded vide** notification No. 43/2017-Central Tax, dated 13.10.2017.
Notification No. 32/2017-Central Tax, dated 15.09.2017 as amended *vide* notification No. 38/2017-Central Tax, dated	It specifies the casual taxable person, making taxable supplies of handicraft goods subject to specified	Superceded vide *notification No. 56/2018-Central Tax, dated 23.10.2018*.

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
13.10.2017	turnover and conditions, as category of person exempted from obtaining registration under the CGST Act, 2017	
Notification No. 33/2017-Central Tax, dated 15.9.2017	It brought into effect provision of the Section 51 (1) of the CGST Act, 2017 with regard to persons specified in clause (a), (b) and (d) with effect from 18.09.2017.	**Superceded vide** notification *No. 50/2018-Central Tax, dated 15.09.2018]*
Notification No. 40/2017-Central Tax, dated 13.10.2017	It notified the registered person having aggregate turnover less than Rs.1.5 crores in previous financial year or the registered person who turnover in current financial year is likely to be less than 1.5 crore but did not opt for composition scheme, as the class of person to pay central tax on outward supply of goods at the time of supply specified in 12(2) (a) of CGST Act, 2017 and to furnish the details and returns as per chapter IX of CGST Act, 2017.	**Superceded vide** notification No. 66/2016-Central Tax, dated 15.11.2017).
Notification No. 42/2017-Central Tax, dated 13.10.2017.	It superceded the notification No. 25/2017-Central Tax, dated 28.08.2017 and further extended the time limit for filing **FORM GSTR-5A** return by person supplying Online Information and data base access or retrieval services from a place outside India to a non-taxable person online recipient for the month of July, august and September, 2017.	**Superceded vide** notification **No. 61/2017-Central Tax, dated 15.11.2017**.
Notification No. 43/2017-Central Tax, dated 13.10.2017.	It superceded notification No. 31/2017-Central Tax, dated 11.09.2017 and extended time limits for **filing FORM GSTR-6** Return by Input Service Distributor for the month of July, August and September, 2017 till 15.11.2017.	Superceded vide notification **No. 62/2017-Central Tax, dated 15.11.2017.**
Notification No. 50/2017-Central Tax, dated 24.10.2017.	It waived the amount of late fee payable by any registered person for failure to furnish return in **FORM GSTR-3B** for the **month of August and September, 2017 by due date.**	**Superceded (**vide notification No. 76/2018-Central Tax, dated 31.12.2018**)**
Notification No. 53/2017-Central Tax, dated 28.10.2017 as amended *vide* notification No. 63/2017-Central tax. Dated	It extended the time limit for making ITC-04 declaration in respect of goods dispatched to a job	***Superceded vide*** *notification No. 40/2018-Central Tax, dated 04.09.2018.*

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
15.11.2017.	worker or received from job-worker or sent from one job worker to another	
Notification No. 57/2017-Central Tax, dated 15.11.2017	It prescribes special procedure for registered persons having aggregate turnover of up to Rs.1.5 crores in the preceding FY or Current FY for furnishing the details of outward supply of goods or services or both in FORM GSTR-I and lays down due dates for furnishing details of outwards supplies for the period from July, 2017 to March, 2018.	***Superceded vide*** *notification No. 71/2017-Central Tax, dated 29.12.2017.* *Also Superceded vide notification No. 43/ 2018-Central Tax, dated 10.09.2018.*
Notification No. 58/2017-Central Tax, dated 15.11.2017.	It superseded notification No. 30/2017-Central Tax, dated 11.09.2017 and it extended the due dates for furnishing the details of outward supplies in **FORM GSTR-1** for the months from July, 17 to March, 2018.	**Superceded vide** notification No. 72/2017-Central Tax, dated 29.12.2017. Again,Superceded videNotification No. 44/2018-Central Tax, dated 10.09.2018).
Notification No. 60/2017-Central Tax, dated 15.11.2017	It extended the time limit for filing **FORM GSTR-5** for the month of July, 17 to October, 2017 till 11.12.2017.	**Superceded vide** notification No. 68/2017-Central Tax, dated 21.12.2017).
Notification No. 61/2017-Central Tax, dated 15.11.2017.	It superceded the notification No. 42/2017-Central Tax, dated 13.10.2017 and further extended the time limit for filing **FORM GSTR-5A** return by person supplying Online Information and data base access or retrieval services from a place outside India to a non-taxable person online recipient for the month of July, August, September, 2017 and October, 2017 till 15.12.2017.	**Superceded vide** notification No. 69/2017-Central Tax, dated 21.12.2017).
Notification No. 62/2017-Central Tax, dated 15.11.2017.	It superseded the notification No. 43/2017-Central Tax, dated 13.10.2017 and extended time limits for **filing FORM GSTR-6** Return by Input Service Distributor for the month of July, 2017 till 31.12.2017.	**Superceded vide** *notification No. 8/2018-Central Tax, dated 23.01.2018.*
Notification No. 64/2017-Central Tax, dated 15.11.2017	It waived the amount of late fee payable by any registered person for failure to furnish return in **FORM GSTR-3B for the month of October, 2017** by the due date in excess of Rs.25/ day during the period of failure. However, wherever the tax payable is nil, then it has been waived in excess of Rs.10/ day during	**Superceded vide** notification No. 76/2018-Central Tax, dated 31.12.2018**.**

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
	the period of failure.	
Notification No. 74/2017-Central Tax, dated 29.12.2017.	It appointed 1st February, 2018 for coming into effect of the provisions of the E-way Bill Rules.	**Rescinded** *vide* notification No. 11/2018-Central Tax, dated 2.2.2018.
Notification No. 6/2018-Central Tax, dated 23.01.2018	It waived the amount of late fee payable by any registered person for failure to furnish the details of outward supplies for any month/quarter in **FORM GSTR-5A** by due date under section 47 of the CGST Act, 2017 in excess of Rs.25/- for every day during the period of such failure or in excess of Rs.10 /- every day during the period of such failure where there are no outward supplies in any month/quarter.	**Rescinded** *vide* notification No. 13/2018-Central Tax, dated 23.01.2018.
Notification No. 8/2018-Central Tax, dated 23.01.2018.	It extended the time limit for furnishing the return by an ISD in the **FORM GSTR-6** for the month of July, 2017 to February, 2018 to 31.03.2018. It superseded the notification No. 62/2017-Central Tax, dated 15.11.2017.	**Superceded** vide by notification No. 19/2018-Central Tax, dated 28.03.2018.
Notification No. 17/2018-Central Tax, dated 28.03.2018	It notified the registered person having aggregate turnover of upto Rs.1.5 crores in the preceding financial year or the current financial year as class of person who shall follow special procedure specified for furnishing the details of outward supply of goods or services or both.	***Superceded vide*** *notification No. 43/2018-Central Tax, dated 10.09.2018.*
Notification No. 18/2018-Central Tax, dated 28.03.2018	It specified the last date for filing of return in **FORM GSTR-1** for the month of **April, May, and June, 2018** by registered person having aggregate turnover of more than Rs.1.5 crores in the preceding financial year or current financial year.	Superceded vide notification No. 44/2018-Central Tax, dated 10.09.2018.
Notification No. 19/2018-Central Tax, dated 28.03.2018	It superceded the notification No. 08/2018-Central Tax, dated 23.01.2018 and extended the time limit for furnishing **FORM GSTR-6** returns for the month of July 2017 to April, 2018 till 31.05.2018.	**Superceded vide** notification No. 25/2018-Central Tax, dated 31.05.2018).
Notification No. 20/2018-Central Tax, dated 28.03.2018.	It extended the date of filing refund claim under section 54 by specified person (specified under	**Rescinded *vide*** notification No. 20/2022-Central Tax, dated 28.09.2022 read with corrigendum dated

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
	section 55 such as UN agency) for refund of taxes paid on inward supplies of goods /services before the expiry of 18 months from the last date of quarter in which supply was received.	29.09.2022.
Notification No. 25/2018-Central Tax, dated 31.05.2018.	It superceded the notification No. 19/2018-Central Tax, dated 28.03.2018 and extended the time limit for furnishing FORM **GSTR-6** returns by ISD for the month of July 2017 to June, 2018 till 31.07.2018.	**Superceded vide** notification No. 30/2018-Central Tax, dated 31.05.2018.
Notification No. 32/2018-Central Tax, dated 10.08.2018 as amended *vide* notification No. 37/2018-Central Tax, dated 24.08.2018.	It extends the time limit for furnishing the details of outward supplies in FORM GSTR-I in case of those registered persons having aggregate turnover of more than Rs.1.5 crores in the preceding financial year or current financial year for each of month from July. 2018 to March, 2019 till 11th of succeeding month.	**Superceded vide**notification No. 44/2018-Central Tax, dated 10.09.2018.
Notification No. 33/2018-Central Tax, dated 10.08.2018 as amended vide notification No. 38/2018-Central Tax, dated 24.08.2018.	It prescribed special procedure for registered persons having aggregate turnover of Up to Rs.1.5 crores in the preceding FY or Current FY for furnishing the details of outward supply of goods or services or both in FORM GSTR-I and lays down due dates for furnishing details of outwards supplies for the period from July, 2018 to March, 2019.	**Superceded** vide notification No. 43/2018-Central Tax, dated 10.09.2018.
Notification No. 40/2018-Central Tax, dated 4.9.2018	It superceded the notification No. 53/2017-Central Tax, dated 28.10.2017 and extended the time limit for making a declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during the period from July, 2017 to June, 2018 till 30.09.2018.	***Superceded*** *vide notification No. 59/2018-Central Tax, dated 26.10.2018.*
Notification No. 59/2018-Central Tax, dated 26.10.2018.	It superceded the notification No. 40/2018-Central Tax, dated 4.09.2018 and extended the time limit for making a declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another	**Superceded vide** notification No. 78/2018-Central Tax, dated 31.12.2018.

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
	during the period from July, 2017 to September, 2018 till 31.12.2018.	
Notification No. 66/2018-Central Tax, dated 29.11.2018 as amended *vide* notification No.07/2019-Central Tax, dated 31.01.2019.	It extended the time limit for furnishing FORM GSTR-7 Return by a registered person for the months from Oct, 2018 to December, 2018 till 28th of February, 2019.	**Superceded *vide*** notification No. 26/2019-Central Tax, dated 28.06.2019**.**
Notification No. 78/2018-Central Tax, dated 31.12.2018	It superceded the notification No. 59/2018-Central Tax, dated 26.10.2018 and extended the time limit for making a declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during the period from July, 2017 to December, 2018 till 31.03.2019.	**Superceded *vide*** notification No. 15/2019-Central Tax, dated 28.03.2019.
Notification No. 08/2019-Central Tax, dated 08.02.2019.	It extended the time limit for furnishing FORM GSTR-7 Return by a registered person required to Deduct tax at source under Section 51 of the CGST Act, 2017 for the month of January, 2019 till 28th of February, 2019.	**Superceded *vide*** notification No. 26/2019-Central Tax, dated 28.06.2019**.**
Notification No. 15/2019-Central Tax, dated 28.03.2018	It extended the time limit for making a declaration in FORM GST ITC-04 in respect of goods dispatched to a job worker or received from a job worker or sent from one job worker to another during the period from July, 2017 to March, 2019 till 30.06.2019.	**Superceded *vide* notification No. 32/2019-Central Tax, dated 28.06.2019.**
Notification No. 18/2019-Central Tax, dated 10.04.2019	It extended the time limit for furnishing FORM GSTR-7 Return by a registered person required to Deduct tax at source under Section 51 of the CGST Act, 2017 for the month of March, 2019 till 12th of April, 2019.	**Superceded *vide*** notification No. 26/2019-Central Tax, dated 28.06.2019**.**
Notification No. 72/2019-Central Tax, dated 13.12.2019	It provided issuance of invoice with QR Code by certain taxpayers having turnover more than Rs.500 Crores in case of B to C transactions.	**Superceded *vide*** notification No. 14/2020-Central Tax, dated 21.03.2020.
Notification No. 15/2020-Central Tax, dated 23.03.2020.	It extended the time limit for furnishing of the annual return specified under section 44 of the said Act read with rule 80 of the said rules, electronically through	**Superceded *vide*** notification No. 41/2020-Central Tax, dated 05.05.2020

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
	the common portal, for the financial year 2018-2019 till 30.06.2020.	
Notification No. 74/2020-Central Tax, dated 15.10.2020	It prescribed the due dates for furnishing **FORM GSTR-1** returns for the **quarter October, 2020 to December, 2020** and **January, 2021 to March, 2021** for registered persons having aggregate Turnover of Rs.1.5 crores in the preceding financial year or the current financial year.	**Superceded *vide*** notification No. 83/2020-Central Tax, dated 15.10.2020 (*w.e.f. 01.01.2021*)
Notification No. 75/2020-Central Tax, dated 15.10.2020.	It prescribed the due dates for furnishing **FORM GSTR-1** returns for each of the month from **October, 2020 to March, 2021** for such class of registered persons having aggregate Turnover of more than Rs.1.5 crores in the preceding financial year or the current financial year.	**Superceded *vide*** notification No. 83/2020-Central Tax, dated 15.10.2020 (*w.e.f. 01.01.2021*).
Notification No. 76/2020-Central Tax, dated 15.10.2020.	It provides the due dates for fling the return in **FORM GSTR-3B** for each of the month fromOct, 2020 to March, 2021.	**Rescinded** *vide* notification No. 86/2020-Central Tax, dated 10.11.2020 (*read with corrigendum dated 13.11.2020*).
Notification No. 17/2020-Central Tax, dated 23.03.2020 (w.e.f. 01.04.2020).	It specified classes of person who shall be exempted from AADHAR Authentication provided in sub-section (6D) of Section 25 of the CGST Act, 2017.	**Superceded *vide*** notification No. 03/2021-Central Tax, dated 23.02.2021.
Notification No. 89/2020-Central Tax, dated 29.11.2020, as amended by notification No. 06/2021-Central Tax, dated 30.03.2021.	It grants waiver of penalty payable by any registered person under section 125 for non-compliance of provision of notification No. 14/2020-Central Tax, dated 21.03.2020 between the period from 01.12.2020 to 30.06.2021 subject to compliance from 1.7.2021.	**Superceded** *vide* notification No. 28/2021-Central Tax, dated 30.06.2021
Notification S. O. 3009 (E), dated 21.08.2019	It notified the creation of State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) with effect from **21.08.2019**.	***Superceded*** *vide notification No. SO 4073 (E), dated 14.09.2023.*
Notification S.O. 4332 (E), dated 29.11.2019.	It notified creation of State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) in Rajasthan, Mizoram and Karnataka w.e.f. **29.11.2019**.	***Superceded*** *vide notification No. SO 4073 (E), dated 14.09.2023.*

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No. and date
		(3)
Notification No. 27/2022-Central Tax, dated 26.12.2022 as amended vide notification No. 05/2023-Central Tax, dated 31.03.2023 (with retrospective effect from 26.12.2022); No. 31/2023-Central Tax, dated 31.07.2023; and No. 54/2023-Central Tax, dated 17.11.2023.	It specifies that provision of sub-rule (4A) of rule 8 shall not apply in all the states and Union Territory except the States of Andhra Pradesh, Gujarat and Puducherry.	Rescinded *vide* notification No. 13/2024-Central Tax, dated 10.07.2024 (w.e.f. 10.07.2024)
Notification No. 45/2023-Central Tax, dated 06.09.2023	It notifies the CGST (Third Amendment) Rules, 2023 (date to be notified).	Superceded *vide* notification No. 51/2023-Central Tax, dated 29.09.2023.
Notification No. 30/2023-Central Tax, dated 31.07.2023 as amended vide notification No. 47/2023-Central Tax, dated 25.09.2023 (w.e.f. 31.07.2023)	It notified special procedure to be followed with effect from 01.01.2024 by a registered person engaged in manufacturing of the specified goods (Pan masala and tobacco-based goods) falling under Chapter 21(210690 20) and 24 of Customs Tariff Act, 1975. It also prescribed the forms i.e. **SRM-I to SRM-IV**.	Rescinded *vide* notification No. 03/2024-Central Tax, dated 05.01.024.
Notification S. O. 4073 (E), dated 14.09.2023	It notified the creation of State Benches of the Goods and Services Tax Appellate Tribunal (GSTAT) with effect from **14.09.2023**.	*Superceded vide notification No. SO 3048 (E), dated 31.07.2024.*
Notification No. SO 1 (E), dated 29.12.2023	It constituted the Principal Bench of the Goods and Services Tax Appellate Tribunal (GSTAT) at new Delhi with effect from **29.12.2023**.	*Superceded vide notification No. SO 3048 (E), dated 31.07.2024.*
Notification GSR 964 (E), dated 27.07.2017	It notified the Goods and Services Tax Settlement of Funds Rules, 2017	*Superceded vide Notification GSR 225 (E), dated 30.03.2026 (deemed to be effective from 01.04.2025).*

Table-III: The CGST (Removal of Difficulties) Order Issued under Section 172 of the CGST Act, 2017 (Superceded/Rescinded)

Order No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Order No. and date
(1)	(2)	(3)
The CGST (Removal of Difficulties) Order No. 01/2017-Central Tax, dated 13.10.2017	It was issued to remove the difficulties in respect of provision of section 10 of the CGST Act, 2017.	**Superceded vide CGST (Removal of Difficulties) Order No. 01/2019-Central Tax, dated 01.02.2019.**

Table-IV: Central Tax Circulars (Rescinded /Superceded)

Circular No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Circular No. and date
(1)	(2)	(3)
Circular No. 2/2/2017-GST, dated 04.07.2017	Issues related to furnishing of Bond/Letter of Undertaking for Exports	**Rescinded** *vide* Circular No. 8/8/2017-GST, dated 04.10.2017.
Circular No. 4/4/2017-GST, dated 07.07.2017	Issues related to Bond/Letter of Undertaking for Exports without payment of integrated tax.	**Rescinded** *vide* circular No. 8/8/2017-GST, dated 04.10.2017.
Circular No. 5/5/2017-GST, dated 11.08.2017	Clarification on Issues related to furnishing of Bond/Letter of Undertaking for Exports	**Rescinded** *vide* circular No. 8/8/2017-GST, dated 04.10.2017.
Circular No. 28/02/2018-GST, dated 08.01.2018 (read with corrigendum)	Clarification regarding GST on college Hostel Mess Fees-Reg.	**Withdrawn** *vide* Circular No. 50/24/2018-GST, dated 31.07.2018.
Circular No. 105/24/2019-GST, dated 28.06.2019	Clarification on various doubts related to treatment of secondary or post-sales discounts under GST-Reg.	**Withdrawn** vide Circular No. 112/31/2019-GST, dated 03.10.2019
Circular No. 107/26/2019-GST, dated 18.07.2019	Clarifications on doubts related to supply of Information Technology enabled Services (ITes Services)-Reg.	**Withdrawn** vide Circular No. 127/46/2019-GST, dated 04.12.2019.
Circular No. 17/17/2017-GST, dated 15.11.2017	Manual filing and processing of refund claim in respect of Zero-rated Supplies.	**Superceded** vide Circular No. 125/44/2019-GST, dated 18.11.2019.
Circular No. 24/24/2017-GST, dated 21.12.2017	Manual filing and processing of Refund claims on account of inverted duty structure, deemed exports and excess balance in electronic Cash Ledger-Reg.	**Superceded** vide Circular No. 125/44/2019-GST, dated 18.11.2019.
Circular No. 37/11/2018-GST, dated 15.03.2018	Clarifications on exports related refund issues	**Superceded vide** Circular No. 125/44/2019-GST, dated 18.11.2019.
Circular No. 45/19/2018-GST, dated 30.05.2018 (including corrigendum dated 18.07.2018)	Clarifications on refund-related issues.	**Superceded vide** Circular No. 125/44/2019-GST, dated 18.11.2019.
Circular No. 59/33/2018-GST, dated 04.09.2018	Clarification on refund related issues.	**Superceded vide** Circular No. 125/44/2019-GST, dated 18.11.2019.
Circular No. 70/44/2018-GST, dated 26.10.2018	Clarification on certain issues related to refund.	**Superceded vide** Circular No. 125/44/2019-GST, dated 18.11.2019.
Circular No. 79/53/2018-GST, dated 31.12.2018	Clarification on refund related issues.	**Superceded vide** Circular No. 125/44/2019-GST, dated 18.11.2019.

Circular No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Circular No. and date
(1)	(2)	(3)
Circular No. 94/13/2019-GST, dated 28.03.2019	Clarifications on Refund Related Issues under GST	**Superceded vide** Circular No. 125/44/2019-GST, dated 18.11.2019
Circular No. 212/06/2024-GST, dated 26.06.2024	Clarification on Mechanism for providing evidence of compliance of conditions of Section 15(3) (b) (ii) of the CGST Act 2017 by the suppliers.	**Withdrawn vide** Circular No. 253/10/2025-GST, dated 01.10.2025.

Order Issued under Section 168 of the CGST Act, 2017 (Superceded/ Rescinded)

Circular No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Circular No. and date
(1)	(2)	(3)
Order No. 02/2017-GST, dated 18.09.2017	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 31.10.2017.	**Superceded vide** Order No. 08/2017-GST, dated 28.10.2017.
Order No. 03/2017-GST, dated 21.09.2017	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 31.10.2017.	**Superceded vide** Order No. 03/2017-GST, dated 21.09.2017.
Order No. 04/2017-GST, dated 29.09.2017	It extended the period for intimation of details of stock held on the date previous to the date of exercise of option to pay tax under Section 10 in **FORM GST CMP-03** till 31.10.2017.	**Superceded vide** Order No. 05/2017-GST, dated 28.10.2017.
Order No. 05/2017-GST, dated 28.10.2017	It extended the period for intimation of details of stock held on the date previous to the date of exercise of option to pay tax under Section 10 in **FORM GST CMP-03** till 31.11.2017.	**Superceded vide** Order No. 05/2017-GST, dated 28.10.2017.
Order No. 07/2017-GST, dated 28.10.2017	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 30.11.2017.	**Superceded vide** Order No. 09/2017-GST, dated 15.11.2017.
Order No. 08/2017-GST, dated 28.10.2017	It extended the period for submitting the declaration in **FORM GST TRAN-1** till 31.10.2017.	**Superceded vide** Order No. 10/2017-GST, dated 15.11.2017.
Order No. 02/2018-Central Tax, dated 31.03.2018	Incidence of GST on Providing Catering Services in Train	**Withdrawn vide** Circular No. 50/24/2018-GST, dated 31.07.2018.
Order No. 4/2018-GST, dated 17.09.2018	It extended the period for submitting the declaration in FORM GST TRAN-1 for class of person who could	**Superceded vide** Order No. 01/2019-GST, dated 31.01.2019.

Circular No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Circular No. and date
(1)	(2)	(3)
	not submit the declaration on common portal due to technical difficulties and whose cases recommended by GST Council till 31.01.2019.	

Disclaimer:

- Though all precautions have been taken to make this document error free, still some errors might have crept into this document. Therefore, users of this document are requested to exercise due caution.
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