IGST: MATRIX OF LEGAL PROVISIONS

Integrated Goods and Services Tax Act, 2017

(Notifications, Circulars and Instructions, Section-wise)

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INDEX

About this Matrix	Matrix of Legal Provisions	Customs Act Circulars & Provisions	Rescinded / Superseded Tables	Disclaimer

Section	Chapter / Section heading	Instruments in the matrix	Page
CHAPTER-I PRELIMINARY			6
Section 1	Short title, extent and commencement.	● 6 Notifications	6
Section 2	Definitions.	● 5 Circulars / Instructions	6
CHAPTER-II ADMINISTRATION			7
Section 3	Appointment of officers.	● 2 Notifications	7
Section 4	Authorization of officers of State tax or Union territory tax as proper officer in certain circumstances.	● 1 Notification	7
CHAPTER-III: LEVY AND COLLECTION OF TAX			7
Section 5	Levy and collection.	● 11 Notifications ● 4 Circulars / Instructions ● 1 Superseded / Rescinded	7
	↳ *Under Section 5(4) of the IGST Act, 2017*	● 1 Notification ● 4 Circulars / Instructions	13
Section 6	Power to grant exemption from tax.	● 17 Notifications ● 4 Superseded / Rescinded	14
Section 6A	Power not to recover Goods and Services Tax not levied or short-levied as a result of general practice	o *None issued so far*	19
CHAPTER-IV DETERMINATION OF NATURE OF SUPPLY			19
Section 7	Inter-State supply	● 1 Superseded / Rescinded	19
Section 8	Intra- State supply	o *None issued so far*	19
Section 9	Supplies in territorial waters	o *None issued so far*	19

Section	Chapter / Section heading	Instruments in the matrix	Page
CHAPTER-V PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH			**19**
Section 10	Place of supply of goods other than supply of goods imported into, or exported from India	● 2 Circulars / Instructions	19
Section 11	Place of supply of goods imported into, or exported from India.	o *None issued so far*	20
Section 12	Place of supply of services where location of supplier and recipients is in India.	● 3 Circulars / Instructions	20
Section 13	Place of supply of services where location of supplier or location of recipient is outside India.	● 1 Notification ● 2 Circulars / Instructions	20
Section 14	Special provision for payment of tax by a supplier of online information and database access or retrieval services.	● 2 Notifications	20
Section 14A	Special provision for specified actionable claims supplied by a person located outside taxable territory	● 1 Notification	21
CHAPTER-VI REFUND OF INTEGRATED TAX TO INTERNATIONAL TOURIST			**21**
Section 15	Refund of integrated tax paid on supply of goods to tourist leaving India.	o *None issued so far*	21
CHAPTER-VII ZERO RATED SUPPLY			**21**
Section 16	Zero rated supply.	● 2 Notifications ● 3 Circulars / Instructions	21
CHAPTER-VIII APPORTIONMENT OF TAX AND SETTLEMENT OF FUNDS			**22**
Section 17	Apportionment of tax and settlement of funds.	o *None issued so far*	22
Section 18	Transfer of input tax credit.	o *None issued so far*	22
Section 19	Tax wrongfully collected and paid to Central Government or State Government.	o *None issued so far*	22
Chapter IX MISCELLANEOUS			**22**
Section 20	Application of provisions of Central Goods and Services Tax Act.	● 17 Notifications ● 1 Circular / Instruction ● 1 Superseded / Rescinded	22
	↳ *(i) Scope of supply*	● 2 Notifications	22
	↳ *(ii) Composition levy*	o *None issued so far*	23

Section	Chapter / Section heading	Instruments in the matrix	Page
	↳ (iii) Composite supply and mixed supply	o None issued so far	23
	↳ (iv) Time and value of supply	o None issued so far	23
	↳ (v) Input tax credit	o None issued so far	23
	↳ (vi) Registration	● 4 Notifications ● 1 Superseded / Rescinded	23
	↳ (vii) tax invoice, credit and debit notes.	o None issued so far	24
	↳ (viii) accounts and records	o None issued so far	24
	↳ (ix) returns	o None issued so far	24
	↳ (x) payment of tax.	o None issued so far	24
	↳ (xi) tax deduction at source	o None issued so far	24
	↳ (xii) collection of tax at Source	● 2 Notifications	24
	↳ (xiii) assessment	● 2 Notifications	24
	↳ (xiv) refunds	● 4 Notifications ● 1 Circular / Instruction	25
	↳ (xv) audit	o None issued so far	26
	↳ (xvi) inspection, search, seizure and arrest.	o None issued so far	26
	↳ (xvii) Demands and recovery	o None issued so far	26
	↳ (xvviii) liability to pay in certain cases.	o None issued so far	26
	↳ (xix) advance ruling	o None issued so far	26
	↳ (xx) appeals and revision	o None issued so far	26
	↳ (xxi) presumption as to documents	o None issued so far	26
	↳ (xxii) offences and penalties	o None issued so far	26
	↳ (xxiii) job work	o None issued so far	26
	↳ (xxiv) electronic commerce	● 1 Notification	26
	↳ (xxv) settlement of funds	o None issued so far	26
	↳ (xxvi) transitional provisions	o None issued so far	26
	↳ (xxvii) miscellaneous provisions including the provisions relating to the imposition of interest and penalty	● 2 Notifications	26
Section 21	Import of services made on or after the appointed day.	o None issued so far	27

Section	Chapter / Section heading	Instruments in the matrix	Page
Section 22	Power to make rules.	● 2 Notifications	27
Section 23	Power to make regulations.	o *None issued so far*	27
Section 24	Laying of rules, regulations and notifications.	o *None issued so far*	27
Section 25	Removal of difficulties.	o *None issued so far*	27
Other Relevant Circulars Issued Under Customs Act, 1962			28
Statutory provisions incorporated in the Customs Tariff Act providing levy and collection of IGST on imported Goods.			29
Notification/ Circulars/Instructions issued under Customs Act, 1962 on the issue of Drawback /IGST Refund			30
Table-I: Integrated Tax Rate Notifications (Superceded or Rescinded)			32
Table-II: Integrated Tax Non-Rate Notifications (Superceded or Rescinded)			35
Table-III: Integrated Tax Circulars (Rescinded /Superceded)			36

1. About this Matrix

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

(i) Colour Coding Scheme Used in the Document

	Currently valid notification		Currently valid Circular / Instruction		Chapter No. and heading
	Superseded / Rescinded notification / Circular		No notification / circular issued so far		Section No. and its heading

(ii) Key Figures at a Glance

9 Chapters	**27** Sections (incl. 6A, 14A)	**15** Sections with instruments	**12** Sections with no instrument yet	**62** Notification entries (valid)	**20** Circular / Instruction entries (valid)
7 Superseded / rescinded entries	**2** Other Customs circulars	**4** Customs Tariff Act provisions	**32** Drawback / IGST refund items	**9** Entries in rescinded tables	**89** 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 / instruction, salmon – superseded / rescinded, yellow – none issued so far.
- ➤ Each row of the matrix lists the principal notification or circular; 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 issued	Subject in brief	Remarks
THE IGST ACT, 2017				
CHAPTER-I PRELIMINARY				▲ INDEX
Section 1	Short title, extent and commencement.	**Notification No.01/2017-Integrated Tax, dated 19.06.2017**	It brought into force the provisions of sections 1, 2, 3, 14, 20, and 22 of the IGST Act, 2017 with effect from **22.06.2017.**	*Section 15 of the IGST Act, 2017 has not brought into effect so far.
		Notification No.03/2017-Integrated Tax, dated 28.06.2017	It brought into force the provisions of sections 4 to 13, 16 to 19, 21 and 23 to 25 of the IGST Act, 2017 with effect from **1.7.2017.**	
		Notification No.01/2019-Integrated Tax, dated 29.01.2019.	It brought into force the provisions of the Integrated Goods and Services Tax (Amendment) Act, 2018 (32 of 2018) with effect from **01.02.2019.**	
		Notification No.01/2020-Integrated Tax, dated 01.01.2020	It brought into force the provisions of section 114 of the Finance (No.2) Act, 2019 (No.23 of 2019) with effect from **01.01.2020**.	
		Notification No.04/2020-Integrated Tax, dated 24.06.2020.	It brought into force the provisions of section 134 of the Finance Act, 2020 (12 of 2020) with effect from **30.06.2020.**	
		Notification No.02/2023-Integrated Tax, dated 29.09.2023	It brought into force the provisions of the IGST (Amendment) Act, 2023 (31 of 2023) with effect from **01.10.2023.**	
Section 2	Definitions. *Section 2(6): Export of Services*	Circular No.78/52/2018-GST, dated 31.12.2018	It issued clarification on export of services under GST	Also see under Section 13.
		Circular No.161/17/2021-GST, dated 20.09.2021	It issued clarification relating to export of services-condition (v) of section 2(6) of the IGST Act, 2017.	
		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	
		Circular No. 263/09/2026-GST, dated 26.10.2026	Clarification in respect of receipt of payment for export of goods or services - reg.	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		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.	
CHAPTER-II ADMINISTRATION				▲ INDEX
Section 3	**Appointment of officers.**	*No notification / circular / order issued so far*		
		Notification No.02/2017-Central Tax, dated 19.06.2017	It appoints officers of Central Tax and specifies territorial jurisdiction of Principal Chief Commissioner of Central tax and Chief Commissioner of Central Tax.	
		Notification No.14/2017-Central Tax, dated 1.7.2017 (effective from 1.7.2017)	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.	
Section 4	**Authorization of officers of State tax or Union territory tax as proper officer in certain circumstances.**	**Notification No.11/2017-Integrated Tax, dated 13.10.2017** as amended *vide* notification No.01/2018-Integrated Tax, dated 23.01.2018.	It empowers the officers, who are empowered under SGST/UTGST Act, 2017 to be proper officer under CGSG/IGST Act, 2017 for the purpose of sanction of refund under section 20 of the IGST Act, 2017 read with section 54 and 55 (with some exception) of the CGST Act, 2017 and the rules made thereunder.	
CHAPTER-III: LEVY AND COLLECTION OF TAX				▲ INDEX
Section 5	**Levy and collection.** ***Reverse Charge under 5(3) of the IGST Act, 2017***	**Notification No.01/2017-Integrated Tax (Rate), dated 28.06.2017** (read with corrigendum's dated 30.06.2017, 12.07.2017, and 27.07.2017) as amended *vide* notification No.16/2017-Integrated Tax (Rate), dated 30.06.2017; No.19/2017-Integrated Tax (Rate), dated 18.08.2017; No.27/2017-Integrated Tax (Rate), dated 22.09.2017; No.35/2017-Integrated Tax (Rate), dated 13.10.2017; No.43/3017-	It notifies rates of Integrated Tax for inter-state supplies of Goods.	*Superceded vide notification No.9/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).*

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		Integrated Tax (Rate), dated 14.11.2017; No.7/2018-Integrated Tax (Rate), dated 25.01.2018; No.9/2018-Integrated Tax (Rate), dated 25.01.2018; No.19/2018-Integrated Tax (Rate), dated 26.07.2018; No.25/2018-Integrated Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.08/2019-Integrated Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.12/2019-Integrated Tax (Rate), dated 31.07.2019 (w.e.f. 01.08.2019); No.14/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.26/2019-Integrated Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020); No.01/2020-Integrated Tax (Rate), dated 21.02.2020 (w.e.f. 01.03.2020); No.03/2020-Integrated Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020); No.01/2021-Integrated Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No.8/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f 01.10.2021); No.13/2021-Integrated Tax (Rate), dated 27.10.2021 (w.e.f. 27.10.2021); No.14/2021-Integrated Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022) (superceded before coming into force); No.18/2021-Integrated Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.21/2021-Integrated Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022); No.01/2022-Integrated Tax (Rate), dated 31.03.2022 (w.e.f. 01.04.2022); No.6/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.12/2022-Integrated Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.03/2023-Integrated Tax (Rate),		

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		dated 28.02.2023 (w.e.f. 01.03.2023); No.09/2023-Integrated Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No.14/2023-Integrated Tax (Rate), dated 29.09.2023 (w.e.f. 01.10.2023); and No.20/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.01/2024-Integrated Tax (Rate), dated 03.01.2024 (w.e.f. 04.01.2024) read with corrigendum dated 5.1.2024; and No.02/2024-Integrated Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024).		
		Notification No. 09/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025) r/w corrigendum dated 18.09.2025 as amended *vide* notification No.19/2025-Integrated Tax (Rate), dated 31.12.2025 (w.e.f. 01.02.2026); No.01/2026-Integrated Tax (Rate), dated 30.04.2026 (w.e.f. 01.05.2026); and No.02/2026-Integrated Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It notifies rates of Integrated Tax for inter-state supplies of Goods.	
		Notification No.8/2017-Integrated Tax (Rate), dated 28.06.2017 (read with corrigendum's dated 30.06.2017 and 05.07.2017) as amended *vide* notification No.20/2017-Integrated Tax (Rate), dated 22.08.2017, No.24/2017-Integrated Tax (Rate), dated 21.09.2017; No. 39/2017- Integrated Tax (Rate), dated 13.10.2017; No. 48/2017-Integrated Tax (Rate), dated 14.11.2018; No.01/2018-Integrated Tax (Rate), dated 25.01.2018; No.14/2018-Integrated tax, (Rate), dated 26.07.2018; No.28/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from	It notifies rates of Integrated Tax for inter-state supplies of services.	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		01.01.2019); No.31/2018-Integrated Tax (Rate), dated 31.12.2018; No.03/2019-Integrated Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.9/2019-Integrated Tax (Rate), dated 10.05.2019; No. 19/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.25/2019-Integrated Tax (Rate), dated 22.11.2019; No.02/2020-Integrated Tax (Rate), dated 26.03.2020 (w.e.f. 01.04.2020); and No.02/2021-Integrated Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No.04/2021-Integrated Tax (Rate), dated 14.06.2021; No.06/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.15/2021-Integrated Tax (Rate), dated 18.11.2021 *(w.e.f. 01.01.2022 but superceded before coming into force)*; and No.22/2021-Integrated Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022); No.03/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.05/2023-Integrated Tax (Rate), dated 09.05.2023; No.06/2023-Integrated Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No.11/2023-Integrated Tax (Rate), dated 26.09.2023 (w.e.f. 01.10.2023); No.15/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.07/2024-Integrated Tax (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); No.05/2025-Integrated Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025); No.15/2025-Integrated Tax (Rate), dated 16.09.2025 (w.e.f. 22.09.2025); and No. 06/2026 – Integrated Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		[*Vide notification No.18/2018-Integrated Tax (Rate), dated 26.07.2018, explanation was inserted in the notification No.8/2017-Integrated Tax (Rate), dated 28.06.2017]* [Vide notification No.31/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 01.01.2019, an explanation was inserted in the notification No.08/2017-Integrated Tax (Rate), dated 28.06.2017.]		
		Notification No.38/2017-Integrated Tax (Rate), dated 13.10.2017	It provides special rate of integrated tax on inter-stated supply of leasing of motor vehicle which were purchased by lesser before 1.7.2017 and given on lease after 1.7.2017.	
		Notification No.40/2017-Integrated Tax (Rate), dated 18.10.2017 as amended *vide* notification No.11/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021).	It prescribed rate of 5% of Integrated Tax on the inter-state supplies of the food preparations put up in unit containers and intended for free distribution to economically weaker sections of the society under a programme duly approved by the Central Government or any State Government.	
		Notification No.9/2018-Integrated Tax (Rate), dated 25.01.2018 as amended *vide* notification No.04/2025-Integrated Tax (Rate), dated 16.01.2025; and No.12/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It provided exemption on inter-state supplies of old and used vehicles.	
		Notification No.03/2023-Integrated Tax, dated 29.09.2023 (w.e.f. 01.10.2023)	It notified supply of online money gaming as the goods on import of which proviso to section 5(1) shall not apply and on which Integrated tax shall be levied as per section 5(1) of the IGST Act, 2017.	
		Notification No.14/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It notified rate of integrated tax @12 on inter-state supplies of Fly ash bricks; fly ash aggregates; fly ash blocks (6815); Bricks of fossil meals or similar siliceous earths (6901 0010); Building blocks (6904 1000); and earthen or roofing tiles (6905 10 00).	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		Notification No. 4/2017-Integrated Tax (Rate), dated 28.06.2017 (w.e.f. 1.7.2017) as amended *vide* notification No.37/2017-Integrated Tax (Rate), dated 13.10.2017; No.45/2017-Integrated Tax (Rate), dated 14.11.2017; No.12/2018-Integrated Tax (Rate), dated 28.05.2018; No.10/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.14/2022-Integrated Tax (Rate), dated 30.12.2022 (w.e.f.01.01.2023); No.22/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); and No.04/2026-Integrated Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It specifies certain inter-state supply of goods where tax is required to be paid on reverse charge basis by the recipient of such supplies.	
		Notification No. 10/2017-Integrated Tax (Rate), dated 28.06.2017 as amended vide No.22/2017-Integrated Tax (Rate), dated 22.08.2017; No. 34/2017-Integrated Tax (Rate), dated 13.10.2017; No.03/2018-Integrated Tax (Rate), dated 25.01.2018; No.16/2018-Integrated Tax (Rate), dated 26.07.2018; No. 30/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No. 05/2019-Integrated Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No. 21/2019-Integrated Tax (Rate), dated 30.09.2019; No.28/2019-Integrated Tax (Rate), dated 31.12.2019 (w.e.f. 01.01.2020); No. 05/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No. 02/2023-Integrated Tax (Rate), dated 27.02.2023 (w.e.f. 01.03.2023); No. 08/2023-Integrated (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No. 13/2023-Integrated Tax (Rate), dated	It specifies certain inter-state supply of services, where tax is required to be paid on reverse charge basis by the recipient of supplies.	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		26.09.2023 (w.e.f. 01.10.2023); No. 17/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); and No. 08/2026 – Integrated Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Notification No. 14/2017-Integrated Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017) as amended *vide* notification No.23/2017-Integrated Tax (Rate), dated 22.08.2017; No.17/2021-Integrated Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022); No.19/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.08/2025-Integrated Tax (Rate), dated 16.01.2025 (w.e.f. 01.04.2025); No. 17/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025); and No. 09/2026 – Integrated Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It notifies the categories of services where Integrated tax on inter-state supplies is to be paid by Electronic Commerce operator (ECO).	
	Under Section 5(4) of the IGST Act, 2017	**Notification No.07/2019-Integrated Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019)** as amended vide notification No.23/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).	It notifies certain services relating to real estate sector to be taxed under Reverse Charge Mechanism under Section 5(4) of the IGST Act, 2017.	
		Circular No.01/1/2017-IGST, dated 7.07.2017	Clarification on Inter-State Movement of various modes of conveyance, carrying goods or passengers or for repairs and maintenance.	
		Circular No.03/1/2018-IGST, dated 25.05.2018.	Applicability of Integrated Goods and Services Tax (Integrated Tax) on Goods supplied while being deposited in a custom bonded warehouse.	
		Circular No.21/21/2017-GST, dated 22.11.2017	Clarification on Inter-state movement of rigs, tools and spares, and all goods on wheels (like cranes).	
		Circular No.184/16/2022-GST, dated	Clarification on the entitlement of Input Tax Credit	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		27.12.2022	where the place of supply is determined in terms of the proviso to sub-section (8) of section 12 of the Integrated Goods and Service Tax Act, 2017-Reg.	
Section 6	Power to grant exemption from tax.	**Notification No.02/2017-Integrated Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017)** (read with corrigendum dated 12.07.2017 and 27.07.2017) and as amended *vide* notification No.28/2017-Integrated Tax (Rate), dated 22.09.2017, No.36/2017-Integrated Tax (Rate), dated 13.10.2017; No.44/2017-Integrated Tax (Rate), dated 14.11.2017; and No.8/2018-Integrated Tax (Rate), dated 25.01.2018; No.20/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No.26/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No.15/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.9/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.19/2021-Integrated Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.7/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.13/2022-Integrated Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.04/2023-Integrated Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); and No.21/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); and No.03/2024-Integrated Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024).	It fully exempts certain supplies of goods from payment of Integrated Tax.	*Superceded vide notification No.10/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).*
		Notification No.10/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025) r/w corrigendum dated	It fully exempts certain supplies of goods from payment of Integrated Tax.	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		18.09.2025; and No. 03/2026-Integrated Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).		
		Notification No.03/2017-Integrated Tax (Rate), dated 28.06.2017(w.e.f. 01.07.2017) as amended vide No.16/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.08/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); and No.11/2025-Integrated tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It partially exempts certain supplies of goods for use in Petroleum exploration.	
		Notification No.07/2017-Integrated Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017).	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.9/2017-Integrated Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017) as amended *vide* notification No.21/2017-Integrated Tax (Rate), dated 22.08.2017; No.25/2017-Integrated Tax (Rate), dated 21.09.2017; No.31/2017-Integrated Tax (Rate), dated 29.09.2017; No.33/2017-Integrated Tax (Rate), dated 13.10.2017; No.42/2017-Integrated Tax (Rate), dated 27.10.2017; No.49/2017-Integrated Tax (Rate), dated 14.11.2017; No.2/2018-Integrated Tax (Rate), dated 25.01.2018; No.15/2018-Integrated Tax (Rate), dated 26.07.2018; No.24/2018-Integrated Tax (Rate), dated 20.09.2018; No.29/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 1.1.2019); No.02/2019-Integrated Tax (Rate), dated 04.02.2019; No.04/2019-	It fully exempts certain supplies of services from payment of Integrated Tax.	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		Integrated Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.13/2019-Integrated Tax (Rate), dated 31.07.2019 (w.e.f. 01.08.2019); No.20/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.27/2019-Integrated Tax (Rate), dated 31.12.2019 (w.e.f. 01.01.2020); No.04/2020-Integrated Tax (Rate), dated 30.09.2020 (w.e.f. 01.10.2020); No.05/2020-Integrated Tax (Rate), dated 16.10.2020; No.07/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.16/2021-Integrated Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022); No. 4/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No. 15/2022-Integrated Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No. 01/2023-Integrated Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No. 07/2023-Integrated Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No. 12/2023-Integrated Tax (Rate), dated 26.09.2023 (w.e.f. 01.10.2023); No. 16/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No. 04/2024-Integrated Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024); No. 08/2024-Integrated Tax (Rate), dated 08.10.2024 (w.e.f. 10.10.2024); No. 6/2025-Integrated Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025); No. 16/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025; and No. 07/2026 – Integrated Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026). [Vide notification No.24/2018-Integrated Tax (Rate), dated 20.09.2018,		

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		an explanation was inserted in the notification No.9/2017-Integrated Tax (Rate), dated 28.06.2017].		
		Notification No.15/2017-Integrated Tax (Rate), dated 30.06.2016	It fully exempts all goods or services or both imported by a unit or developer in SEZ for authorized operations from payment of whole of Integrated Tax.	Rescinded by notification No.17/2017-Integrated Tax (Rate), dated 05.07.2017.
		Notification No.18/2017-Integrated Tax (Rate), dated 5.7.2017.	It exempts services imported by a SEZ Unit or developer for authorized operations from whole of IGST.	
		Notification No.26/2017-Integrated Tax (Rate), dated 21.09.2017	It exempts inter-state supplies of heavy water and nuclear fuels falling in Chapter 29, by the Department of Atomic Energy to the nuclear power corporation of India from whole of integrated tax.	
		Notification No.30/2017-Integrated Tax (Rate), dated 22.09.2017 as amended *vide* notification No.50/2017-Integrated Tax (Rate), dated 14.11.2017.	It exempts inter-state supplies of skimmed milk powder or concentrated milk when supplied to aa distinct person as per section 25(4) of the CGST Act, 2017 for use in production of milk for distribution through dairy cooperation.	
		Notification No.32/2017-Integrated Tax (Rate), dated 13.10.2017 as amended *vide* notification No.11/2018-Integrated Tax (Rate), dated 23.03.2018.; notification No.13/2018-Integrated tax, dated 29.06.2018; and notification No.23/2018-Integrated Tax (Rate), dated 06.08.2018.	It exempts inter-state supplies of goods or services or both received by registered person from a person who is not registered, from whole of integrated tax leviable under section 5(4) of the IGST Act, 2017.	Rescinded vide notification No.01/2019-Integrated Tax (Rate), dated 29.01.2019 (w.e.f. 01.02.2019).
		Notification No.41/2017-Integrated Tax (Rate), dated 23.10.2017.	It prescribes integrated tax rate of 0.1% on inter-state supply of taxable goods by a registered supplier to a registered recipient for export subject to specified conditions.	
		Notification No.47/2017-Integrated Tax (Rate), dated 14.11.2017 as amended vide notification No.10/2018-Integrated Tax (Rate), dated 25.01.2018.	It provides concessional GST rate of 5% on scientific and technical equipment supplied to the public funded research institutions.	Rescinded vide notification No.11/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		Notification No.5/2018-Integrated Tax (Rate), dated 25.01.2018.	It exempts Central Government Share of Profit Petroleum from payment of integrated Tax.	
		Notification No.6/2018-Integrated Tax (Rate), dated 25.01.2018.	It exempts royalty and license fee from payment of integrated tax to the extent it is paid on the consideration attributable to royalty and license fee included in transaction value under Rule 10(1)(c) of Customs Valuation (Determination of value of Imported Goods) Rules, 2007.	
		Notification No.22/2018-Integrated Tax (Rate), dated 26.07.2018 as amended vide notification No.20/2021-Integrated Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); and No.13/2025-Integated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).	It partially exempts the inter-state supplies of certain specified handicraft goods from payment of IGST.	
		Notification No. 27/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 01.01.2019) as amended *vide* notification No.17/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.10/2023-Integrated Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023) read with corrigendum dated 31.07.2023; No.18/2025-Integrated Tax (Rate), dated 24.10.2025 (w.e.f. 01.11.2025); and No. 05/2026-Integrated Tax (Rate). Dated 27.10.2026 (w.e.f. 01.11.2026).	It fully exempts the inter-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 Integrated Tax subject to specified conditions.	
		Notification No.11/2019-Integrated Tax (Rate), dated 29.06.2019 (w.e.f. 01.07.2019).	It wholly exempts any supply of goods by a retail outlet established in the departure area of an international airport, beyond the immigration counters, to an outgoing international tourist, from payment of IGST.	
		Notification No.18/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).	It wholly exempts all the goods supplied to Food and Agriculture Organization of UN for execution of specified projects subject to fulfillment of specified	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
			conditions.	
		Notification No.05/2021-Integrated Tax (Rate), dated 14.06.2021	It exempts (in excess of rate specified) certain specified goods relating to COVID Supplies till 30.09.2021(inclusive).	
		Notification No.12/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021 upto 31.12.2021).	It exempts (in excess of rate specified) certain specified goods relating to COVID Supplies till 31.12.2021(inclusive).	
		Notification No.02/2022-Integrated Tax (Rate), dated 31.03.2022 as amended vide notification No.10/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).	It provides for concessional rate of tax on inter-state supply of bricks conditional to non-availment of ITC as per recommendation of 45th GST Council Meeting.	
Section 6A *[inserted vide section 152 of the Finance (No.2) Act, 2024 (15 of 2024) (effective 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 DETERMINATION OF NATURE OF SUPPLY				▲ INDEX
Section 7	**Inter-State supply**	**Circular No.03/01/2018-IGST, dated 25.05.2018**	Applicability of Integrated Tax on goods supplied while being deposited in a Customs Bonded Warehouse.	Rescinded *vide* Circular No.04/01/2019-IGST, dated 01.02.2019.
Section 8	**Intra- State supply**	*No notification / circular / order issued so far*		
Section 9	**Supplies in territorial waters**	*No notification / circular / order issued so far*		
CHAPTER-V PLACE OF SUPPLY OF GOODS OR SERVICES OR BOTH				▲ INDEX
Section 10	**Place of supply of goods other than supply of goods imported into, or exported**	**Circular No.02/2/2017-IGST, dated 27.09.2017**	It seeks to clarify the place of supply in case of Satellite Launch services provided by ANTRIX Corporation to International or national clients.	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
	from India			
		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 unregistered persons-Reg.	
Section 11	**Place of supply of goods imported into, or exported from India.**	*No notification / circular / order issued so far*		
Section 12	**Place of supply of services where location of supplier and recipients is in India.**	**Circular No.02/1/2017-IGST, dated 27.09.2017**	Clarification issued on Supply of Satellite launch Services by ANTRIX Corporation Limited.	
		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.203/15/2023-GST, dated 27.10.2023	**Clarification regarding determination of place of supply in various cases-reg**	
Section 13	**Place of supply of services where location of supplier or location of recipient is outside India.**	**Notification No.04/2019-Integrated Tax, dated 30.09.2019 (w.e.f. 01.10.2019); as amended** *vide* No.02/2020-Integrated Tax, dated 26.03.2020 (01.04.2020); and No.03/2021-Integrated Tax, dated 02.06.2021 (w.e.f. 02.06.2021).	It notifies the place of supply of R & D services related to pharmaceutical sector; and Maintenance, repair and overhaul service in respect of aircrafts, aircraft engines and other aircraft components or parts and ships and other vessels, their engines and other components or parts.	
		Circular No.203/15/2023-GST, dated 27.10.2023	Clarification regarding determination of place of supply in various cases-reg	
		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 Investor-Reg	
Section 14	**Special provision for payment of tax by a supplier**	**Notification No.02/2017-Integrated Tax, dated 19.06.2017**	It notifies the Principal Commissioner of Central Tax, Benguluru West and all the officers' sub-ordinate to	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
	of online information and database access or retrieval services.		him as officers to grant registration in case of OIDAR Services.	
		Notification No.04/2023-Integrated Tax, dated 29.09.2023 (w.e.f. 01.10.2023).	It notifies the Principal Commissioner of Central Tax, Benguluru West and all the officers' sub-ordinate to him as officers to grant registration in case of supply of online money gaming provided or agreed to be provided by a person located in non-taxable territory and received by a person in India.	
Section 14A *(Inserted vide the IGST Amendment Act, 2023 (w.e.f. 18.08.2023)*	**Special provision for specified actionable claims supplied by a person located outside taxable territory**	**Notification No.04/2023-Integrated Tax, dated 29.09.2023 (w.e.f. 01.10.2023).**	It notifies the Principal Commissioner of Central Tax, Benguluru West and all the officers' sub-ordinate to him as officers to grant registration in case of supply of online money gaming provided or agreed to be provided by a person located in non-taxable territory and received by a person in India.	
CHAPTER-VI REFUND OF INTEGRATED TAX TO INTERNATIONAL TOURIST				▲ INDEX
Section 15	**Refund of integrated tax paid on supply of goods to tourist leaving India.**	*No notification / circular / order issued so far*		
CHAPTER-VII ZERO RATED SUPPLY				▲ INDEX
Section 16	**Zero rated supply.**	**Notification No.37/2017-Central Tax, dated 04.10.2017**	It specifies conditions and safeguards for furnishing a Letter of Undertaking in place of a Bond by a registered person who intends to supply goods or services for export without payment of integrated tax.	
		Notification No.01/2023-Integrated Tax, dated 31.07.2023 (w.e.f. 01.10.2023) as amended vide notification No.05/2023-Integrated Tax, dated 26.10.2023 (w.e.f. 26.10.2023).	It notifies all goods or services except those specified in notification as the class of goods or services which may be exported on payment of Integrated tax and on which supplier may claim the refund of tax so paid.	**In other words, it notifies certain tobacco and tobacco products as class of goods which are not eligible for export on payment of duty and subsequent claim of refund by such supplier.**

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		Circular No.8/8/2017-GST, dated 04.10.1017	Clarification on issues related to furnishing of Bond/LUT for Exports	
		Circular No.1/1/2017-Compensation Cess, dated 26.07.2017	It seeks to provide clarification regarding applicability of section 16 of the IGST Act, 2017, relating to zero rated supply for the purpose of Compensation Cess on exports	
		Circular No.131/1/2020-GST, dated 23.01.2020.	It prescribes Standard Operating Procedure to be followed by exporters.	
CHAPTER-VIII APPORTIONMENT OF TAX AND SETTLEMENT OF FUNDS				▲ INDEX
Section 17	**Apportionment of tax and settlement of funds.**	*No notification / circular / order issued so far*		
Section 18	**Transfer of input tax credit.**	*No notification / circular / order issued so far*		
Section 19	**Tax wrongfully collected and paid to Central Government or State Government.**	*No notification / circular / order issued so far*		
Chapter IX MISCELLANEOUS				▲ INDEX
Section 20	**Application of provisions of Central Goods and Services Tax Act.**	*No notification / circular / order issued so far*		
	(i) Scope of supply	**Notification No.11/2017-Integrated Tax (Rate), dated 28.08.2017** as amended vide notification No.17/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018);	It specifies that services by way of any activity in relation to a function entrusted to a Panchayat under Article 243 G of the Constitution or to a Municipality under Article 243W of the constitution shall be treated as neither supply of goods or supply of services.	
		Notification No.24/2019-Integrated Tax (Rate), dated 30.09.2019.	It notified that service by way of grant of alcoholic liquor licence, 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, shall be treated neither as a supply of goods nor a supply	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
			of service.	
	(ii) Composition levy	*No notification / circular / order issued so far*		
	(iii) Composite supply and mixed supply	*No notification / circular / order issued so far*		
	(iv) Time and value of supply	*No notification / circular / order issued so far*		
	(v) Input tax credit	*No notification / circular / order issued so far*		
	(vi) Registration	**Notification No.7/2017-Integrated Tax, dated 14.09.2017 as amended** vide notification No.02/2019-Integrated Tax, dated 29.01.2019 (effective from 01.02.2019).	It specifies the job worker engaged in making inter-state supply of taxable services to a registered person as category of person exempted from obtaining registration under section 23 (2) of the CGST Act, 2017 as made applicable to IGST Act, 2017.	
		Notification No.8/2017-Integrated Tax, dated 14.09.2017 as amended vide notification No.9/2017-Integrated Tax, dated 13.10.2017	It specifies the persons making inter-state taxable supplies of handicraft goods as category of persons exempted from registration under section 23(2) of the CGST Act, 2017 as have been made applicable to IGST Act, 2017.	Superceded vide notification No.03/2018-Integrated Tax, dated 22.10.2018.
		Notification No.03/2018-Integrated Tax, dated 22.10.2018.	It specifies the persons making inter-state taxable supplies of handicraft goods as category of persons exempted from registration under section 23(2) of the CGST Act, 2017 as have been made applicable to IGST Act, 2017.	
		Notification No.10/2017-Integrated Tax, dated 13.10.2017 as amended vide notification No.03/2019-Integrated Tax, dated 29.01.2019 (effective from 01.02.2019);	it specifies the person making inter-state supplies of taxable services and having an aggregate turnover of less than Rs. 20 lakhs (10 lakh in case of special category states) on all India basis as category of person exempted from registration under section 23(2) of the CGST Act, 2017 as have been made applicable to IGST Act, 2017.	
		Notification No.4/2018-Integrated Tax (Rate), dated 25.01.2018 as amended	It specifies special procedure with respect to payment of tax by registered person supplying	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		vide notification No.22/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019).	service by way of construction against transfer of development right and vice versa.	
	(vii) tax invoice, credit and debit notes.	*No notification / circular / order issued so far*		
	(viii) accounts and records	*No notification / circular / order issued so far*		
	(ix) returns	*No notification / circular / order issued so far*		
	(x) payment of tax.	*No notification / circular / order issued so far*		
	(xi) tax deduction at source	*No notification / circular / order issued so far*		
	(xii) collection of tax at Source	**Notification No.02/2018-Integrated Tax, dated 20.09.2018** as amended *vide* notification No.01/2024-Integrated Tax, dated 10.07.2024 (w.e.f. 10.07.2024).	It notified the ECO, not being an agent, to collect @ 0.5% of the net value of inter-State taxable supplies made through it by other suppliers where consideration is collected by ECO.	Rate of 1% was reduced to Rate of 0.5% *vide* notification No.01/2024-Integrated Tax, dated 10.07.2024 (w.e.f. 10.07.2024).
		Notification No. 10/2026 – Integrated Tax (Rate), dated 27.10.2026 (w.e.f. 01.11.2026).	It 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 integrated 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.	
	(xiii) assessment	**Notification No.12/2017-Integrated Tax (Rate), dated 28.06.2017 as amended vide No.18/2023-**Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023).	It notifies that in case of supply of services of construction of complex, building or a part there of intended for sale to a buyer in certain situations, refund of un-utilised input tax credit shall not be allowed.	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		Notification No.6/2017-Integrated Tax (Rate), dated 28.06.2017	It specifies that canteen store department (CSD) under the Ministry of Defence as a person under section 55 of the CGST Act, 2017, entitled to claim a refund of 50% of the Applicable Integrated Tax paid by it on all inward supplies of goods received for the purpose of subsequent supply of such goods to the unit run canteen of the CSD or to the authorised customer of CSD.	
	(xiv) refunds	**Notification No.5/2017-Integrated Tax (Rate), dated 28.06.2017** as amended vide notification No.29/2017-IT (Rate), dated 22.09.2017; and No.46/2017-Integrated Tax (Rate), dated 14.11.2017; No.21/2018-Integrated Tax (Rate), dated 26.07.2018; No.09/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); and No.23/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023).	It notifies the goods in respect of which no refund of un-utilised input tax credit is allowed on account of inverted duty structure.	
		Notification No.13/2017-Integrated Tax (Rate), dated 28.06.2017	It specifies UN or foreign diplomatic mission for the purpose of section 55 of the CGST Act, 2017.	
		Notification No.10/2019-Integrated 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 person entitled to claim refund of applicable IGST on inward supply of such goods.	
		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.	
		Instruction No.4/2022-GST, dated 28.11.2022	It specifies manner of processing and sanction of IGST Refunds, withheld in terms of clause © 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 issued	Subject in brief	Remarks
	(xv) audit	*No notification / circular / order issued so far*		
	(xvi) inspection, search, seizure and arrest.	*No notification / circular / order issued so far*		
	(xvii) Demands and recovery	*No notification / circular / order issued so far*		
	(xvviii) liability to pay in certain cases.	*No notification / circular / order issued so far*		
	(xix) advance ruling	*No notification / circular / order issued so far*		
	(xx) appeals and revision	*No notification / circular / order issued so far*		
	(xxi) presumption as to documents	*No notification / circular / order issued so far*		
	(xxii) offences and penalties	*No notification / circular / order issued so far*		
	(xxiii) job work	*No notification / circular / order issued so far*		
	(xxiv) electronic commerce	**Notification No.02/2018-Integrated Tax, dated 20.09.2018.**	It notifies that every ECO other than agent, to collect an amount equal to 1% of net value of inter-state supplies made through it by other suppliers where consideration for such supplies is received by ECO.	
	(xxv) settlement of funds	*No notification / circular / order issued so far*		
	(xxvi) transitional provisions	*No notification / circular / order issued so far*		
	(xxvii) miscellaneous provisions including the provisions relating to the imposition of interest and penalty	**Notification No.6/2017-Integrated Tax, dated 28.06.2017** as amended *vide* notification No.03/2020-Integrated Tax, dated 08.04.2020 (w.e.f. 20.03.2020); and No.05/2020-Integrated Tax, dated 24.06.2020; No.01/2021-Integrated Tax, dated 01.05.2021 (w.e.f.18.04.2021)	It notifies rate of interest per annum for the purpose of section 50, 54, and 56 of the CGST Act, 2017.	

Section No.	Chapter / Section / heading	Notification / Circular issued	Subject in brief	Remarks
		and No.02/2021-Integrated Tax, dated 01.06.2021 (w.e.f. 18.05.2021).		
		Notification No.06/2019-Integrated Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019) as amended vide notification No.03/2021-Integrated Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021).	It notifies the certain classes of registered person in respect of construction services under Section 148 of the CGST Act, 2017 as made applicable to IGST Act, 2017.	
Section 21	**Import of services made on or after the appointed day.**	*No notification / circular / order issued so far*		
Section 22	**Power to make rules.**	**Notification No.4/2017-Integrated Tax, dated 28.06.2017** with effect from 22.06.2017 as amended *vide* notification No.12/2017-Integrated Tax, dated 15.11.2017; and No.04/2018-Integrated Tax, dated 31.12.2018.	It notifies IGST Rules, 2017.	
		Notification No.5/2017-Integrated Tax, dated 28.06.2017 as amended *vide* notification No.06/2020-Integrated Tax, dated 15.10.2020.	It notified the number of HSN digits required on tax invoice.	[Issued under Rule 46 of the CGST Rules, 2017 read with notification No.04/2017-Integrated Tax, dated 28.06.2017.
Section 23	**Power to make regulations.**	*No notification / circular / order issued so far*		
Section 24	**Laying of rules, regulations and notifications.**	*No notification / circular / order issued so far*		
Section 25	**Removal of difficulties.**	*No notification / circular / order issued so far*		

3. Other Relevant Circulars Issued Under Customs Act, 1962

Sr. No.	Circular No.and date	Subject in Brief	Remarks
1.	Circular No.33/2017-Customs, dated 01.08.2017	Leviability of Integrated GST on High Sea Sales of imported goods and point of collection thereof.	
2.	Circular No.16/2021-Customs, dated 19.07.2021	Clarification regarding applicability of IGST on repair cost, insurance and freight, on goods re-imported after being exported for repairs, on the recommendation of the GST Council made in its 43rd meeting-Reg	

4. Statutory provisions incorporated in the Customs Tariff Act providing levy and collection of IGST on imported Goods.

Section of the Customs Tariff Act, 1975 (CTA, 1975)	Subject
Sub-section (7) of section 3 of the CTA, 1975	Provide levy of the IGST on imported goods
Sub-section (8) of section 3 of the CTA, 1975	Provide basis of valuation of imported goods for calculation of IGST
Sub-section (9) of section 3 of the CTA, 1975	Provide levy of the GST Compensation Cess on imported goods
Sub-Section (10) of section 3 of the CTA, 1975	Provide basis of valuation of imported goods for calculation of GST Compensation Cess

5. Notification/ Circulars/Instructions issued under Customs Act, 1962 on the issue of Drawback /IGST Refund

Section of the Customs Tariff Act, 1975 (CTA, 1975)	Subject
Notification No.64/2017-Customs, dated 05.07.2017	It exempts all goods imported by SEZ unit or developer from payment of whole of IGST leviable under Section 3(7) of the Customs Tariff Act, 1975.
Circular No.21/2017-Customs, dated 30.06.2017	Drawback of Integrated Tax and Compensation Cess paid on Imported Goods upon re-export under Section 74 of the Customs Act, 1962.
Circular No.23/2017-Customs, dated 30.06.2017	Fixation of Brand Rate of Drawback under Rule 6 and Rule 7 of the Customs, Central Excise Duties and Service Tax Drawback Rules, 1995 in the GST Scenario.
Circular No.24/2017-Customs, dated 30.06.2017	Duty Drawback for supplies made by DTA Units in Special Economic Zones in the GST Scenario.
Circular No.29/2017-Customs, dated 17.07.2017	Operational Problem being faced by EOU in GST Regime consequent to amendment in Notification No.52/2003-Customs, dated 31.03.2003.
Circular No.32/2017-Customs, dated 27.07.2018	Clarification regarding exports under Claim for Drawback in the GST Scenario.
Circular No.33/2017-Customs, dated 01.08.2017	Leviability of Integrated Goods and Services Tax (IGST) on High Sea Sales of Imported Goods and Point of collection thereof.
Circular No.42/2017-Customs, dated 07.11.2017	Refunds of IGST Paid on Export of Goods under Rule 96 of the CGST Rules, 2017.
Circular No.46/2017-Customs, dated 24.11.2017	Applicability of IGST/GST on Goods transferred /sold while being deposited in a warehouse.
Circular No.5/2018-Customs, dated 23.02.2018	Refund of IGST on Export-Invoice mis-match cases-Alternated Mechanism with Officer Interface
Circular No.6/2018-Customs, dated 16.03.2018	Refund of IGST on Export-EGM Error Related Cases-Reg.
Circular No.8/2018-Customs, dated 23.03.2018	Refund of IGST on Export-Extension of date in SB005 alternate mechanism cases and Clarification in other cases.
Circular No.12/2018-Customs, dated 29.05.2018	Sanction of pending IGST refund claims where the records have not been transmitted from the GSTN to DG Systems-Reg
Circular No.15/2018-Customs, dated 06.06.2018	Refund of IGST on Export of Goods-Extension of date in SB005 Alternate mechanism cases and Clarification in Other Cases.
Circular No.21/2018-Customs, dated 18.07.2018	Refund of IGST on Export of Goods on Payment of duty-Setting up of Help Desk
Circular No.22/2018-Customs, dated 18.07.2018	Refund of IGST on export of goods on payment of duty-Clarification in case of SB003 errors and Extension of date in SB005 and other cases using officer Interface for rectification of errors.
Circular No.33/2018-Customs, dated 19.09.2018	Sanction of Pending IGST Refund Claims where the Records have not been transmitted from the GSTN to DG Systems.

Section of the Customs Tariff Act, 1975 (CTA, 1975)	Subject
Circular No.37/2018-Customs, dated 09.10.2018	Cases where IGST refunds have not been granted due to claiming higher rate of drawback or where higher rate and lower rate are identical
Circular No.40/2018-Customs, dated 24.10.2018	IGST Export Refunds-Extension in SB005 alternate Mechanism and Revised Processing in certain cases including disbursal of compensation Cess.
Instruction No.10/2017-Customs, dated 06.07.2017	GSTIN Requirement for the purpose of Import and Export
Instruction No.15/2017-Customs, dated 09.10.2017	Refund of IGST paid on Export of Goods under Rule 96 of the CGST Rules, 2017.
Instruction No.16/2017-Customs, dated09.10.2017.	Refund of IGST Paid on Export of Goods under Rule 96 of the IGST Rules, 2017.
Instruction No.20/2018-Customs, dated 26.11.2018	Refund of IGST paid on Exports of Goods done from Non-EDI Sites.
Circular No.01/2019-Customs, dated 02.01.2019.	IGST Export Refunds–resolution of errors
Circular No.16/2019-Customs, dated 17.06.2019.	GST refunds- mechanism to verify the IGST payments for goods exported out of India in certain cases-reg.
Circular No.22/2019-Customs, dated 24.07.2019	Clarifications regarding Refunds of IGST paid on import in case of risky exporters.
Circular No.23/2019-Customs, dated 01.08.2019	Clarifications regarding Refunds of IGST paid on import in case of specialized agencies – reg
Circular No.25/2019-Customs, dated 27.08.2019	IGST refunds- mechanism to verify the IGST payments for goods exported out of India in certain cases.
Circular No.26/2019-Customs, dated 27.08.2019	IGST Export refunds- extension in SB005 alternate mechanism and revised processing in certain cases including disbursal of Compensation cess
Circular No.22/2020-Customs, dated 21.04.2020	IGST refunds on exports-extension in SB005 alternate mechanism- reg.
Circular No.04/2021-Customs, dated 16.02.2021	Extension of Board's circular No.12/2018-Customs, dated 29.05.2018 for sanction of pending IGST refund claims where the records have not been transmitted to ICEGATE due to GSTR-1 and GSTR-3B mismatch error.
Circular No.05/2021-Customs, dated 17.02.2021	IGST refunds on exports-extension in SB005 alternate mechanism -reg.

6. Table-I: Integrated 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.01/2017-Integrated Tax (Rate), dated 28.06.2017 (read with corrigendum's dated 30.06.2017, 12.07.2017, and 27.07.2017) as amended *vide* notification No.16/2017-Integrated Tax (Rate), dated 30.06.2017; No.19/2017-Integrated Tax (Rate), dated 18.08.2017; No.27/2017-Integrated Tax (Rate), dated 22.09.2017; No.35/2017-Integrated Tax (Rate), dated 13.10.2017; No.43/3017-Integrated Tax (Rate), dated 14.11.2017; No.7/2018-Integrated Tax (Rate), dated 25.01.2018; No.9/2018-Integrated Tax (Rate), dated 25.01.2018; No.19/2018-Integrated Tax (Rate), dated 26.07.2018; No.25/2018-Integrated Tax (Rate), dated 31.12.2018 (w.e.f. 01.01.2019); No.08/2019-Integrated Tax (Rate), dated 29.03.2019 (w.e.f. 01.04.2019); No.12/2019-Integrated Tax (Rate), dated 31.07.2019 (w.e.f. 01.08.2019); No.14/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.26/2019-Integrated Tax (Rate), dated 30.12.2019 (w.e.f. 01.01.2020); No.01/2020-Integrated Tax (Rate), dated 21.02.2020 (w.e.f. 01.03.2020); No.03/2020-Integrated Tax (Rate), dated 25.03.2020 (w.e.f. 01.04.2020); No.01/2021-Integrated Tax (Rate), dated 02.06.2021 (w.e.f. 02.06.2021); No.8/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f 01.10.2021); No.13/2021-Integrated Tax (Rate), dated 27.10.2021 (w.e.f. 27.10.2021); No.14/2021-Integrated Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022) (superceded before coming into force); No.18/2021-Integrated Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.21/2021-Integrated Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022); No.01/2022-Integrated Tax (Rate), dated 31.03.2022 (w.e.f. 01.04.2022); No.6/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.12/2022-Integrated Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.03/2023-Integrated Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); No.09/2023-Integrated Tax (Rate), dated 26.07.2023 (w.e.f. 27.07.2023); No.14/2023-Integrated Tax (Rate), dated 29.09.2023 (w.e.f.	It notifies rates of Integrated Tax for inter-state supplies of Goods.	*Superceded vide notification No.9/2025-Integrated 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)
01.10.2023); and No.20/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.01/2024-Integrated Tax (Rate), dated 03.01.2024 (w.e.f. 04.01.2024) read with corrigendum dated 5.1.2024; and No.02/2024-Integrated Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024).		
Notification No.02/2017-Integrated Tax (Rate), dated 28.06.2017 (w.e.f. 01.07.2017) (read with corrigendum dated 12.07.2017 and 27.07.2017) and as amended *vide* notification No.28/2017-Integrated Tax (Rate), dated 22.09.2017, No.36/2017-Integrated Tax (Rate), dated 13.10.2017; No.44/2017-Integrated Tax (Rate), dated 14.11.2017; and No.08/2018-Integrated Tax (Rate), dated 25.01.2018; No.20/2018-Integrated Tax (Rate), dated 26.07.2018 (effective from 27.07.2018); No.26/2018-Integrated Tax (Rate), dated 31.12.2018 (effective from 01.01.2019); No.15/2019-Integrated Tax (Rate), dated 30.09.2019 (w.e.f. 01.10.2019); No.9/2021-Integrated Tax (Rate), dated 30.09.2021 (w.e.f. 01.10.2021); No.19/2021-Integrated Tax (Rate), dated 28.12.2021 (w.e.f. 01.01.2022); No.7/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022); No.13/2022-Integrated Tax (Rate), dated 30.12.2022 (w.e.f. 01.01.2023); No.04/2023-Integrated Tax (Rate), dated 28.02.2023 (w.e.f. 01.03.2023); and No.21/2023-Integrated Tax (Rate), dated 19.10.2023 (w.e.f. 20.10.2023); No.03/2024-Integrated Tax (Rate), dated 12.07.2024 (w.e.f. 15.07.2024) and No. 02/2025-Integrated Tax (Rate), dated 16.01.2025 (w.e.f. 16.01.2025).	It fully exempts certain supplies of goods from payment of Integrated Tax.	*Superceded vide notification No.10/2025-Integrated Tax (Rate), dated 17.09.2025 (w.e.f. 22.09.2025).*
Notification No.15/2017-Integrated Tax (Rate), dated 30.06.2016	It fully exempts all goods or services or both imported by a unit or developer in SEZ for authorized operations from payment of whole of Integrated Tax.	Rescinded *vide* notification No.17/2017-Integrated Tax (Rate), dated 05.07.2017
Notification No.32/2017-Integrated Tax (Rate), dated 13.10.2017 as amended *vide* notification No.11/2018-Integrated Tax (Rate), dated 23.03.2018.; notification No.13/2018-Integrated tax, dated 29.06.2018; and notification No.23/2018-Integrated Tax (Rate), dated 06.08.2018.	It exempts inter-state supplies of goods or services or both received by registered person from a person who is not registered, from whole of integrated tax leviable under section 5(4) of the IGST Act, 2017.	Rescinded *vide* notification No.01/2019-Integrated Tax (Rate), dated 29.01.2019 (with effect from 01.02.2019).
Notification No.14/2021-Integrated Tax (Rate), dated	It amended notification No.01/2017-Integrated Tax	Superceded *vide* notification No.21/2021-Integrated

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding notification No.and date
(1)	(2)	(3)
18.11.2021 (w.e.f. 01.01.2022).	(Rate), dated 28.06.2017 and modified rates for certain inter-state supply of goods aimed at correcting inverted duty structure in textile sector and shoe industry with prospective date of 1.1.2022.	Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).
Notification No.15/2021-Integrated Tax (Rate), dated 18.11.2021 (w.e.f. 01.01.2022).	It amended notification No.11/2017-Central Tax (Rate), dated 28.06.2017 and modified rates for certain inter-state supply of services with prospective date of 1.1.2022.	Superceded *vide* notification No.22/2021-Integrated Tax (Rate), dated 31.12.2021 (w.e.f. 01.01.2022).

7. Table-II: Integrated Tax Non-Rate Notifications (Superceded or Rescinded)

Notification No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Notification No.and date
		(3)
Notification No.08/2017-Integrated Tax, dated 14.09.2017 as amended vide notification No.9/2017-Integrated Tax, dated 13.10.2017	It specifies the persons making inter-state taxable supplies of handicraft goods as category of persons exempted from registration under section 23(2) of the CGST Act, 2017 as have been made applicable to IGST Act, 2017.	**Superceded** *vide* notification No.03/2018-Integrated Tax, dated 22.10.2018.
Notification No.47/2017-Integrated Tax (Rate), dated 14.11.2017 as amended vide notification No.10/2018-Integrated Tax (Rate), dated 25.01.2018.	It provides concessional GST rate of 5% on scientific and technical equipments supplied to the public funded research institutions.	**Rescinded** *vide* notification No.11/2022-Integrated Tax (Rate), dated 13.07.2022 (w.e.f. 18.07.2022).

8. Table-III: Integrated Tax Circulars (Rescinded /Superceded)

Circular No and date (Rescinded or Superceded)	Subject	Rescinding / Superceding Circular No.and date
(1)	(2)	(3)
Circular No.03/01/2018-IGST, dated 25.05.2018	Applicability of Integrated Tax on goods supplied while being deposited in a Customs Bonded Warehouse.	**Rescinded** *vide* Circular No.04/01/2019-GST, dated 01.02.2019.

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