

Law and Provisions under IGST

CHAPTER IX - MISCELLANEOUS

9.1 Application of provisions of Central Goods and Services Tax Act [Section 20]

20	22.06.2017 to till date	<p>Subject to the provisions of this Act and the rules made thereunder, the provisions of Central Goods and Services Tax Act relating to,—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr><td style="text-align: center;">(i)</td><td>scope of supply;</td></tr> <tr><td style="text-align: center;">(ii)</td><td>composite supply and mixed supply;</td></tr> <tr><td style="text-align: center;">(iii)</td><td>time and value of supply;</td></tr> <tr><td style="text-align: center;">(iv)</td><td>input tax credit;</td></tr> <tr><td style="text-align: center;">(v)</td><td>registration;</td></tr> <tr><td style="text-align: center;">(vi)</td><td>tax invoice, credit and debit notes;</td></tr> <tr><td style="text-align: center;">(vii)</td><td>accounts and records;</td></tr> <tr><td style="text-align: center;">(viii)</td><td>returns, other than late fee;</td></tr> <tr><td style="text-align: center;">(ix)</td><td>payment of tax;</td></tr> <tr><td style="text-align: center;">(x)</td><td>tax deduction at source;</td></tr> <tr><td style="text-align: center;">(xi)</td><td>collection of tax at source;</td></tr> <tr><td style="text-align: center;">(xii)</td><td>assessment;</td></tr> <tr><td style="text-align: center;">(xiii)</td><td>refunds;</td></tr> <tr><td style="text-align: center;">(xiv)</td><td>audit;</td></tr> <tr><td style="text-align: center;">(xv)</td><td>inspection, search, seizure and arrest;</td></tr> <tr><td style="text-align: center;">(xvi)</td><td>demands and recovery;</td></tr> <tr><td style="text-align: center;">(xvii)</td><td>liability to pay in certain cases;</td></tr> <tr><td style="text-align: center;">(xviii)</td><td>advance ruling;</td></tr> <tr><td style="text-align: center;">(xix)</td><td>appeals and revision;</td></tr> <tr><td style="text-align: center;">(xx)</td><td>presumption as to documents;</td></tr> <tr><td style="text-align: center;">(xxi)</td><td>offences and penalties;</td></tr> <tr><td style="text-align: center;">(xxii)</td><td>job work;</td></tr> <tr><td style="text-align: center;">(xxiii)</td><td>electronic commerce;</td></tr> <tr><td style="text-align: center;">(xxiv)</td><td>transitional provisions; and</td></tr> <tr><td style="text-align: center;">(xxv)</td><td>miscellaneous provisions including the provisions relating to the imposition of interest and penalty,</td></tr> </table> <p>shall, <i>mutatis mutandis</i>, apply, so far as may be, in relation to integrated tax as they apply in relation to central tax as if they are enacted under this Act:</p>	(i)	scope of supply;	(ii)	composite supply and mixed supply;	(iii)	time and value of supply;	(iv)	input tax credit;	(v)	registration;	(vi)	tax invoice, credit and debit notes;	(vii)	accounts and records;	(viii)	returns, other than late fee;	(ix)	payment of tax;	(x)	tax deduction at source;	(xi)	collection of tax at source;	(xii)	assessment;	(xiii)	refunds;	(xiv)	audit;	(xv)	inspection, search, seizure and arrest;	(xvi)	demands and recovery;	(xvii)	liability to pay in certain cases;	(xviii)	advance ruling;	(xix)	appeals and revision;	(xx)	presumption as to documents;	(xxi)	offences and penalties;	(xxii)	job work;	(xxiii)	electronic commerce;	(xxiv)	transitional provisions; and	(xxv)	miscellaneous provisions including the provisions relating to the imposition of interest and penalty,
(i)	scope of supply;																																																			
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Proviso	22.06.2017 to till date	Provided that in the case of tax deducted at source, the deductor shall deduct tax at the rate of two per cent. from the payment made or credited to the supplier:
Proviso	22.06.2017 to till date	Provided further that in the case of tax collected at source, the operator shall collect tax at such rate not exceeding two per cent, as may be notified on the recommendations of the Council, of the net value of taxable supplies:
Proviso	22.06.2017 to till date	Provided also that for the purposes of this Act, the value of a supply shall include any taxes, duties, cesses, fees and charges levied under any law for the time being in force other than this Act, and the Goods and Services Tax (Compensation to States) Act, if charged separately by the supplier:
Proviso	22.06.2017 to till date	Provided also that in cases where the penalty is leviable under the Central Goods and Services Tax Act and the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, the penalty leviable under this Act shall be the sum total of the said penalties.
Proviso	01.02.2019 to till date	¹ Provided also that where the appeal is to be filed before the Appellate Authority or the Appellate Tribunal, the maximum amount payable shall be fifty crore rupees and one hundred crore rupees respectively.]
<p>Notes</p> <p>1. Inserted w.e.f. 01.02.2019 vide section 8 of the Integrated Goods and Services Tax (Amendment) Act, 2018 and has come into force vide Notification No. 01/2019 – Integrated Tax, Dated 29th January, 2019.</p>		

9.1.1.1 Departmental Notifications – Fixing of rate of interest per annum

[Notification No. 6/2017 – Integrated Tax dated 28th June, 2017](#) effective from 1st day of July, 2017 - The Central Government, on the recommendations of the Council, has fixed the rate of interest per annum, for the purposes of the sections as specified in column (2) of the Table below, as mentioned in the corresponding entry in column (3) of the said Table.

<i>Sl. No.</i>	<i>Section</i>	<i>Rate of interest</i>
(1)	(2)	(3)
1.	Section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (1) of section 50 of the Central Goods and Services Tax Act, 2017	18 per cent

2.	Section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (3) of section 50 of the Central Goods and Services Tax Act, 2017	24 per cent
3.	Section 20 of the Integrated Goods and Services Tax Act, 2017 read with sub-section (12) of section 54 of the Central Goods and Services Tax Act, 2017	6 per cent
4.	Section 20 of the Integrated Goods and Services Tax Act, 2017 read with section 56 of the Central Goods and Services Tax Act, 2017	6 per cent
5.	Section 20 of the Integrated Goods and Services Tax Act, 2017 read with proviso to section 56 of the Central Goods and Services Tax Act, 2017	9 per cent

Further, [Notification No. 3/2020 – Integrated Tax dated 8th April, 2020](#) has been notified to insert the following proviso which shall be deemed to have come into force with effect from the 20th day of March, 2020.

“Provided that, the rate of interest per annum shall be as specified in column (3) of the Table given below, for the class of registered persons, mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, but furnish the said return according to the condition mentioned in the corresponding entry in column (5) of the said Table, namely:--

Table

S. No.	Class of registered persons	Rate of interest	Tax period	Condition
(1)	(2)	(3)	(4)	(5)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 days from the due date, and 9 per cent thereafter	February, 2020, March 2020, April, 2020	If return in FORM GSTR-3B is furnished on or before the 24th day of June, 2020
2	Taxpayers having an aggregate turnover of more than rupees 1.5 crores and	Nil	February, 2020, March, 2020	If return in FORM GSTR-3B is furnished on or

	up to rupees five crores in the preceding financial year			before the 29th day of June, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
3.	Taxpayers having an aggregate turnover of up to rupees 1.5 crores in the preceding financial year	Nil	February, 2020	If return in FORM GSTR-3B is furnished on or before the 30th day of June, 2020
			March, 2020	If return in FORM GSTR-3B is furnished on or before the 3rd day of July, 2020
			April, 2020	If return in FORM GSTR-3B is furnished on or before the 6th day of July, 2020."

Further, [Notification No. 05/2020 – Integrated Tax dated 24th June, 2020](#) has been notified for further amendment in Notification No. 6/2017 – Integrated Tax, dated the 28th June, 2017 for the first proviso, as follows –

“Provided that the rate of interest per annum shall be as specified in column (3) of the Table given below for the period mentioned therein, for the class of registered persons mentioned in the corresponding entry in column (2) of the said Table, who are required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax for the months mentioned in the corresponding entry in column (4) of the said Table by the due date, namely:-

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S. No.	Class of registered persons	Rate of interest	Tax period
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(1)	(2)	(3)	(4)
1.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	Nil for first 15 day from the due date, and 9 per cent thereafter till 24th day of June, 2020	February, 2020, March 2020, April, 2020
2.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Chhattisgarh, Madhya Pradesh, Gujarat, Maharashtra, Karnataka, Goa, Kerala, Tamil Nadu, Telangana or Andhra Pradesh or the Union territories of Daman and Diu and Dadra and Nagar Haveli, Puducherry, Andaman and Nicobar Islands and Lakshadweep	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 3rd day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 6th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 12th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 23rd day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 27th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 2020

3.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year, whose principal place of business is in the States of Himachal Pradesh, Punjab, Uttarakhand, Haryana, Rajasthan, Uttar Pradesh, Bihar, Sikkim, Arunachal Pradesh, Nagaland, Manipur, Mizoram, Tripura, Meghalaya, Assam, West Bengal, Jharkhand or Odisha or the Union territories of Jammu and Kashmir, Ladakh, Chandigarh and Delhi	Nil till the 30th day of June, 2020, and 9 per cent thereafter till the 30th day of September, 2020	February, 2020
		Nil till the 5th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	March, 2020
		Nil till the 9th day of July, 2020, and 9 per cent thereafter till the 30th day of September, 2020	April, 2020
		Nil till the 15th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	May, 2020
		Nil till the 25th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	June, 2020
		Nil till the 29th day of September, 2020, and 9 per cent thereafter till the 30th day of September, 2020	July, 2020.

Further, [Notification No. 01/2021 – Integrated Tax dated 1st May, 2021](#) has been notified for further amendment in [Notification No. 6/2017 – Integrated Tax, dated the 28th June, 2017](#) which shall be deemed to have come into force with effect from the 18th day of April, 2021.

In the said notification, in the first paragraph, in the first proviso, in the Table after S. No. 3, the following shall be inserted, namely: –

4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021
5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	March, 2021, April, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	Quarter ending March, 2021.”

Further, [Notification No. 02/2021 – Integrated Tax dated 1st June, 2021](#) has been notified for further amendment in [Notification No. 6/2017 – Integrated Tax, dated the 28th June, 2017](#) which shall be deemed to have come into force with effect from the 18th day of May, 2021.

In the said notification, in the first paragraph, in the first proviso,-

(i) for the words, letters and figure “required to furnish the returns in FORM GSTR-3B, but fail to furnish the said return along with payment of tax”, the words “liable to pay tax but fail to do so” shall be substituted;

(ii) in the Table, in column 4, in the heading, for the words “Tax period”, the words “Month/Quarter” shall be substituted;

(iii) in the Table, for serial number 4, 5, 6 and 7, the following shall be substituted, namely: —

4.	Taxpayers having an aggregate turnover of more than rupees 5 crores in the preceding financial year	9 per cent for the first 15 days from the due date and 18 per cent thereafter	March, 2021, April, 2021 and May, 2021
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5.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
6.	Taxpayers having an aggregate turnover of up to rupees 5 crores in the preceding financial year who are liable to furnish the return as specified under proviso to sub-section (1) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	March, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 30 days, and 18 per cent thereafter	April, 2021
		Nil for the first 15 days from the due date, 9 per cent for the next 15 days, and 18 per cent thereafter	May, 2021
7.	Taxpayers who are liable to furnish the return as specified under sub-section (2) of section 39	Nil for the first 15 days from the due date, 9 per cent for the next 45 days, and 18 per cent thereafter	Quarter ending March, 2021".

Further, **Section 119 of the Finance Act 2022** has amended Notification No. 6/2017 – Integrated Tax, dated the 28th June, 2017 shall stand amended and shall be deemed to have been amended retrospectively, in the manner specified in column (2) of the Seventh Schedule, on and from the date specified in column (3) of that Schedule.

THE SEVENTH SCHEDULE

[See section 119(1)]

Notification number and date	Amendment	Date of effect of amendment
G.S.R.698(E), dated the 28th June, 2017 [No.349/72/2017-GST, dated the 28th June, 2017]	In the said notification, in the Table, against serial number 2, in column (3), for the figures “24”, the figures “18” shall be substituted.	1st July, 2017.

9.1.1.2 Departmental Notifications – Exemption to job-workers making inter-State supply of services to a registered person from the requirement of obtaining registration.

[Notification No. 7/2017 – Integrated Tax dated 14th September, 2017](#) - The Central Government, on the recommendations of the Council, has specified the job workers engaged in making inter-State supply of services to a registered person as the category of persons exempted from obtaining registration under the said Act:

Provided that nothing contained in this notification shall apply to a job-worker –

- (a) who is liable to be registered under sub-section (1) of section 22 or who opts to take registration voluntarily under sub-section (3) of section 25 of the said Act; or
- (b) who is involved in making supply of services in relation to the goods mentioned against serial number 151 in the Annexure to rule 138 of the Central Goods and Services Tax Rules, 2017.

Further, [Notification No. 02/2019 – Integrated Tax dated 29th January, 2019](#) effective from 1st day of February, 2019 has substituted in the said notification, in the proviso, in clause (b), for the figures, “151”, the figure “5”.

9.1.1.3 Departmental Notifications – Exemption to a person making inter-State taxable supplies of handicraft goods from the requirement to obtain registration.

Notification No. 8/2017 – Integrated Tax dated 14th September, 2017 - The Central Government, on the recommendations of the Council, hereby specifies the persons making inter-State taxable supplies of handicraft goods as the category of persons exempted from obtaining registration under the aforesaid Act.

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of twenty lakh rupees in a financial year:

Provided further that the aggregate value of such supplies, to be computed on all India basis, does not exceed an amount of ten lakh rupees in case of Special Category States, other than the State of Jammu and Kashmir.

The persons making inter-State taxable supplies mentioned in the preceding paragraph shall be required to obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

Explanation - For the purposes of this notification, the expression “handicraft goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

<i>Sl. No.</i>	<i>Products</i>	<i>HSN Code</i>
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquerware	4421
6.	Bamboo products (decorative and utility items)	46
7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63

10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchenware (copper, brassware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

Further, [Notification No. 9/2017 –Integrated Tax dated 13th October, 2017](#) - The Central Government, on the recommendations of the Council, has amended [Notification No. 8/2017 – Integrated Tax dated 14th September, 2017](#), namely:-

In the said notification, in the Table –

(i) for serial number 9 and the entries relating thereto, the following shall be substituted, namely:-

“9	Textile (handloom products), Handmade shawls, stoles and scarves	Including 50, 58, 61, 62, 63”;
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(ii) after serial number 28 and the entries relating thereto, the following shall be inserted, namely:-

29.	Chain stitch	Any chapter
30.	Crewel, namda, gabba	Any chapter
31.	Wicker willow products	Any chapter
32.	Toran	Any chapter
33.	Articles made of shola	Any chapter]

Further, [Notification No. 3/2018 – Integrated Tax dated 22nd October, 2018](#) - The Central Government, on the recommendations of the Council, and in supersession of the [Notification No. 8/2017 – Integrated Tax dated 14th September, 2017](#), except as respects things done or omitted to be done before such supersession, has specified the following categories of persons (hereinafter referred to as “such persons”) who shall be exempted from obtaining registration under the said Act:

(i) such persons making inter-State taxable supplies of handicraft goods as defined in the “Explanation” in notification No. 21/2018 -Central Tax (Rate), dated the 26th July, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i) vide number G.S.R. 695 (E), dated the 26th July, 2018 and falling under the Chapter, Heading, Sub-heading or Tariff item specified in column (2) of the Table contained in the said notification and the Description specified in the corresponding entry in column (3) of the Table contained in the said notification; or

(ii) such persons making inter-State taxable supplies of the products mentioned in column (2) of the Table below and the Harmonised System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:-

TABLE

<i>I. No.</i>	<i>Products</i>	<i>HSN Code</i>
(1)	(2)	(3)
1.	Leather articles (including bags, purses, saddlery, harness, garments)	4201, 4202, 4203
2.	Carved wood products (including boxes, inlay work, cases, casks)	4415, 4416
3.	Carved wood products (including table and kitchenware)	4419
4.	Carved wood products	4420
5.	Wood turning and lacquer ware	4421
6.	Bamboo products [decorative and utility items]	46

7.	Grass, leaf and reed and fibre products, mats, pouches, wallets	4601, 4602
8.	Paper mache articles	4823
9.	Textile (handloom products)	including 50, 58, 62, 63
10.	Textiles hand printing	50, 52, 54
11.	Zari thread	5605
12.	Carpet, rugs and durries	57
13.	Textiles hand embroidery	58
14.	Theatre costumes	61, 62, 63
15.	Coir products (including mats, mattresses)	5705, 9404
16.	Leather footwear	6403, 6405
17.	Carved stone products (including statues, statuettes, figures of animals, writing sets, ashtray, candle stand)	6802
18.	Stones inlay work	68
19.	Pottery and clay products, including terracotta	6901, 6909, 6911, 6912, 6913, 6914
20.	Metal table and kitchen ware (copper, brass ware)	7418
21.	Metal statues, images/statues vases, urns and crosses of the type used for decoration of metals of Chapters 73 and 74	8306
22.	Metal bidriware	8306
23.	Musical instruments	92
24.	Horn and bone products	96
25.	Conch shell crafts	96
26.	Bamboo furniture, cane/Rattan furniture	94
27.	Dolls and toys	9503
28.	Folk paintings, madhubani, patchitra, Rajasthani miniature	97

Provided that the aggregate value of such supplies, to be computed on all India basis, does not exceed the amount of aggregate turnover above which a supplier is liable to be registered in the State or Union territory in accordance with sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to that section.

Such persons making inter-State taxable supplies mentioned in the preceding paragraph shall be required to obtain a Permanent Account Number and generate an e-way bill in accordance with the provisions of rule 138 of the Central Goods and Services Tax Rules, 2017.

9.1.1.4 Departmental Notifications – Exemption to persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial.

[Notification No. 10/2017 – Integrated Tax dated 13th October, 2017](#) - The Central Government, on the recommendations of the Council, hereby specifies the persons making inter-State supplies of taxable services and having an aggregate turnover, to be computed on all India basis, not exceeding an amount of twenty lakh rupees in a financial year as the category of persons exempted from obtaining registration under the said Act:

Provided that the aggregate value of such supplies, to be computed on all India basis, should not exceed an amount of ten lakh rupees in case of “special category States” as specified in sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir.

Further, [Notification No. 03/2019 – Integrated Tax dated 29th January, 2019](#) effective from 1st day of February, 2019 - The Central Government, on the recommendations of the Council, has made the following amendments in the [Notification No. 10/2017 – Integrated Tax dated 13th October, 2017](#), namely: -

In the said notification, in the proviso, for the words, brackets, letters and figures “sub-clause (g) of clause (4) of article 279A of the Constitution, other than the State of Jammu and Kashmir”, words, brackets and figures “the first proviso to sub-section (1) of section 22 of the said Act, read with clause (iii) of the Explanation to the said section” shall be substituted.

9.1.1.5 Departmental Notifications – The rate of tax collection at source (TCS) to be collected by every electronic commerce operator for inter-State taxable supplies

[Notification No. 02/2018 – Integrated Tax dated 20th September, 2018](#) - The Central Government, on the recommendations of the Council, has notified that every electronic commerce operator, not being an agent, shall collect an amount calculated at a rate of one per cent. of the net value of inter-State taxable supplies made through it by other suppliers where consideration with respect to such supplies is to be collected by the said operator.

9.2 Import of services made on or after the appointed day [Section 21]

21	01.07.2017 to till date	Import of services made on or after the appointed day shall be liable to tax under the provisions of this Act regardless of whether the transactions for such import of services had been initiated before the appointed day:
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Proviso	01.07.2017 to till date	Provided that if the tax on such import of services had been paid in full under the existing law, no tax shall be payable on such import under this Act:
Proviso	01.07.2017 to till date	Provided further that if the tax on such import of services had been paid in part under the existing law, the balance amount of tax shall be payable on such import under this Act.
Explanation	01.07.2017 to till date	For the purposes of this section, a transaction shall be deemed to have been initiated before the appointed day if either the invoice relating to such supply or payment, either in full or in part, has been received or made before the appointed day.

9.3 Power to make rules [Section 22]

22(1)	22.06.2017 to till date	The Government may, on the recommendations of the Council, by notification, make rules for carrying out the provisions of this Act.
22(2)	22.06.2017 to till date	Without prejudice to the generality of the provisions of sub-section (1), the Government may make rules for all or any of the matters which by this Act are required to be, or may be, prescribed or in respect of which provisions are to be or may be made by rules.
22(3)	22.06.2017 to till date	The power to make rules conferred by this section shall include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Act come into force.
22(4)	22.06.2017 to till date	Any rules made under sub-section (1) may provide that a contravention thereof shall be liable to a penalty not exceeding ten thousand rupees.

9.3.1.1 Departmental Notifications – Number of Digits of harmonised System of Nomenclature Code for Union Territories

Notification No. 5/2017 – Integrated Tax dated 28th June, 2017 effective from 1st day of July, 2017 - The Central Board of Excise and Customs, on the recommendations of the Council, has notified that a registered person having annual turnover in the preceding financial year as specified in column (2) of the Table below shall mention the digits of Harmonised System of Nomenclature (HSN) Codes, as specified in the corresponding entry in column (3) of the said Table, in a tax invoice issued by such person under the said rules.

Serial Number	Turnover	Number of Digits of Harmonised System of Nomenclature Code
(1)	(2)	(3)
1.	Less than one crore fifty lakh rupees	Nil
2.	More than one crore fifty lakh rupees but less than five Crore rupees	2
3.	Five Crore rupees and above	4

Further, The Central Government has issued many Notifications in pursuance of the provisions of Section 22 of the IGST Act 2017 from time to time, These Notifications are just a klick away to be viewed – [Notifications issued in pursuance of Section 22 of the IGST Act 2017.](#)

9.4 Power to make regulations [Section 23]

23	01.07.2017 to till date	The Board may, by notification, make regulations consistent with this Act and the rules made thereunder to carry out the provisions of this Act.
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9.5 Laying of rules, regulations and notifications [Section 24]

24	01.07.2017 to till date	Every rule made by the Government, every regulation made by the Board and every notification issued by the Government under this Act, shall be laid, as soon as may be, after it is made or issued, before each House of Parliament, while it is in session, for a total period of thirty days which may be comprised in one session or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, both Houses agree in making any modification in the rule or regulation or in the notification, as the case may be, or both Houses agree that the rule or regulation or the notification should not be made, the rule or regulation or notification, as the case may be, shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or regulation or notification, as the case may be.
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9.6 Removal of difficulties [Section 25]

25(1)	01.07.2017 to till date	If any difficulty arises in giving effect to any provision of this Act, the Government may, on the recommendations of the Council, by a general or a special order published in the Official Gazette, make such provisions not inconsistent with the provisions of this Act or the rules or regulations made thereunder, as may be necessary or expedient for the purpose of removing the said difficulty:		
Proviso	01.07.2017 to 29.06.2020	Provided that no such order shall be made after the expiry of a period of three years from the date of commencement of this Act.		
Proviso	30.06.2020 to till date	Provided that no such order shall be made after the expiry of a period of ¹ [Five years] from the date of commencement of this Act.		
<table border="1"> <tr> <td style="text-align: center;">Notes</td> </tr> <tr> <td>1. Substituted for the words "three years" w.e.f. 30.06.2020 section 134 of the Finance Act 2020 and has come into force vide Notification No. 4/2020 – Integrated Tax dated 24.06.2020 .</td> </tr> </table>			Notes	1. Substituted for the words "three years" w.e.f. 30.06.2020 section 134 of the Finance Act 2020 and has come into force vide Notification No. 4/2020 – Integrated Tax dated 24.06.2020 .
Notes				
1. Substituted for the words "three years" w.e.f. 30.06.2020 section 134 of the Finance Act 2020 and has come into force vide Notification No. 4/2020 – Integrated Tax dated 24.06.2020 .				
25(2)	01.07.2017 to till date	Every order made under this section shall be laid, as soon as may be, after it is made, before each House of Parliament.		