

## Important terms under GST Acts 2017 and Allied Acts

Term	Reference	Meaning
<b>Aadhaar number</b>	Explanation to 6D of Section 25 of the IGST Act 2017	“ <b>Aadhaar number</b> ” shall have the same meaning as assigned to it in clause (a) of section 2 of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.
	Section 2 (a) of the Aadhaar (Targeted Delivery of Financial and Other Subsidies, Benefits and Services) Act, 2016.	“ <b>Aadhaar number</b> ” means an identification number issued to an individual under sub-section (3) of section 3;
<b>Account</b>	Explanation (a) to Section 13(8) of the IGST Act 2017	“ <b>Account</b> ” means an account bearing interest to the depositor, and includes a non-resident external account and a non-resident ordinary account;
<b>Act</b>	Rule 2(a) of the CGST Rules 2017	“ <b>Act</b> ” means the Central Goods and Services Tax Act, 2017 (12 of 2017);
	Explanation (a) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017- <b>'Act'</b> means the Central Goods and Services Tax Act, 2017 (12 of 2017), or the Central Excise Act, 1944 (1 of 1944) as the case may be;
<b>A complete tax period</b>	Notification No. 85/2020–Central Tax dated 10 <sup>th</sup> November, 2020	For the purpose of the notification –  “ <b>A complete tax period</b> ” means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period.
<b>Acquiring bank</b>	Explanation to Sr. No. 34 of Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	Heading 9971 – For the purposes of this entry –  “ <b>Acquiring bank</b> ” means any banking company, financial institution including non-banking financial company or any other person, who makes the payment to any person who accepts such card.
<b>Actionable claim</b>	Section 2(1) of the CGST Act 2017	“ <b>Actionable claim</b> ” shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882;
	Section 3 of the Transfer of Property Act, 1882	“ <b>Actionable claim</b> ” means a claim to any debt, other than a debt secured by mortgage of immoveable property or by hypothecation or pledge of moveable property, or to any beneficial interest in moveable property not in the

		possession, either actual or constructive, of the claimant, which the Civil Courts recognise as affording grounds for relief, whether such debt or beneficial interest be existent, accruing, conditional or contingent;
<b>Address of delivery</b>	Section 2(2) of the CGST Act 2017	<b>“Address of delivery”</b> means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both;
<b>Address on record</b>	Section 2(3) of the CGST Act 2017	<b>“Address on record”</b> means the address of the recipient as available in the records of the supplier;
<b>Adjudicating authority</b>	Section 2(4) of the CGST Act 2017- 01.07.2017 to 31.01.2019	<b>“Adjudicating authority”</b> means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of Excise and Customs, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal;
	Section 2(4) of the CGST Act 2017- 01.02.2019 to till date	<b>“Adjudicating authority”</b> means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the [Central Board of Indirect Taxes and Customs], the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, [the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171];
	Section 2(4) of the CGST Act 2017- From a date to be notified.	<b>“Adjudicating authority”</b> means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the [Central Board of Indirect Taxes and Customs], the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, [the National Appellate Authority for Advance Ruling], [the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171];
<b>Adjusted Total Turnover</b>	Rule 89 (4) of the CGST Rules 2017- 01.07.2017 to 22.10.2017	For the purposes of rule 89 (4) of the CGST Rules 2017-  <b>"Adjusted Total turnover"</b> means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period;
<b>Adjusted Total Turnover</b>	Rule 89 (4) of the CGST Rules 2017- 23.10.2017 to 03.09.2018	For the purposes of rule 89 (4) of the CGST Rules 2017-

		<p><b>"Adjusted Total turnover"</b> means the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding –</p> <table border="1"> <tr> <td>(a)</td> <td>the value of exempt supplies other than zero-rated supplies and</td> </tr> <tr> <td>(b)</td> <td>the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any, during the relevant period;"</td> </tr> </table>	(a)	the value of exempt supplies other than zero-rated supplies and	(b)	the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any, during the relevant period;"				
(a)	the value of exempt supplies other than zero-rated supplies and									
(b)	the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any, during the relevant period;"									
<b>Adjusted Total Turnover</b>	Rule 89 (4) of the CGST Rules 2017 – 04.09.2018 to till date	<p>For the purposes of rule 89 (4) of the CGST Rules 2017-<b>"Adjusted Total Turnover"</b> means the sum total of the value of-</p> <table border="1"> <tr> <td>(a)</td> <td>the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and</td> </tr> <tr> <td>(b)</td> <td>the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding-                             <table border="1"> <tr> <td>(i)</td> <td>the value of exempt supplies other than zero-rated supplies; and</td> </tr> <tr> <td>(ii)</td> <td>the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.'</td> </tr> </table> </td> </tr> </table>	(a)	the turnover in a State or a Union territory, as defined under clause (112) of section 2, excluding the turnover of services; and	(b)	the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding- <table border="1"> <tr> <td>(i)</td> <td>the value of exempt supplies other than zero-rated supplies; and</td> </tr> <tr> <td>(ii)</td> <td>the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.'</td> </tr> </table>	(i)	the value of exempt supplies other than zero-rated supplies; and	(ii)	the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.'
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(b)	the turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, excluding- <table border="1"> <tr> <td>(i)</td> <td>the value of exempt supplies other than zero-rated supplies; and</td> </tr> <tr> <td>(ii)</td> <td>the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.'</td> </tr> </table>	(i)	the value of exempt supplies other than zero-rated supplies; and	(ii)	the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.'					
(i)	the value of exempt supplies other than zero-rated supplies; and									
(ii)	the turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period.'									
<b>Adjusted Total Turnover</b>	Rule 89 (5) of the CGST Rules 2017	<p>For the purposes of rule 89 (5) of the CGST Rules 2017-<b>"Adjusted Total turnover"</b> shall have the same meaning as assigned to it in sub-rule (4) of Rule 89 of the CGST Rules 2017.</p>								
<b>Advance Authorisation</b>	Explanation (1) to Notification No. 48/2017-Central Tax dated 18 <sup>th</sup> October, 2017- 01.07.2017 to 14.01.2019	<p>For the purposes of this notification –</p> <p><b>"Advance Authorisation"</b> means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs on pre-import basis for physical exports.</p>								
	Notification No.1/2019-Central Tax dated 15 <sup>th</sup> January, 2019- 15.01.2019 to till date	<p>For the purposes of this notification, –</p> <p><b>"Advance Authorisation"</b> means an authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for</p>								

		import or domestic procurement of inputs [*****] for physical exports.
<b>Advance ruling</b>	Section 95(a) of the CGST Act 2017-01.07.2017 to till date	“ <b>Advance ruling</b> ” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
	Section 95(a) of the CGST Act 2017 – From a date to be notified later	“ <b>Advance ruling</b> ” means a decision provided by the Authority or the Appellate Authority [or the National Appellate Authority] to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 [or of section 101C], in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
	Section 14 (a) of the UTGST Act 2017	For Chapter VII – “ <b>Advance ruling</b> ” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 of the Central Goods and Services Tax Act, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant;
<b>Advertisement</b>	Paragraph 2 (a) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Advertisement</b> ” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person;
<b>Advocate</b>	Paragraph 2 (b) to Notification No.12/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Advocate</b> ” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961 (25 of 1961);
	Section 2 (1) 9a) of the Advocates Act, 1961 (25 of 1961)	“ <b>advocate</b> ” means an advocate entered in any roll under the provisions of this Act;
<b>Affordable residential apartment</b>	Explanation (vi) to Notification No.12/2017-Central	“ <b>Affordable residential apartment</b> ” shall have the same meaning as assigned to it in the notification No. 11/2017-Central Tax (Rate), published in the Gazette

	<p>Tax (Rate) dated 28th June, 2017 as amended by Notification No.4/2019-Central Tax (Rate) dated 29th March, 2019</p>	<p>of India, Extraordinary, Part II, Section 3, Sub-section (i) dated 28<sup>th</sup> June, 2017 vide GSR number 690(E) dated 28th June, 2017, as amended.</p>				
	<p>Explanation (xvi) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29th March, 2019</p>	<p><b>“Affordable residential apartment”</b> shall mean -</p> <p>(a) a residential apartment in a project which commences on or after 1<sup>st</sup> April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in metropolitan cities or 90 square meter in cities or towns other than metropolitan cities and for which the gross amount charged is not more than forty five lakhs rupees.</p> <p>For the purpose of this clause, -</p> <table border="1" data-bbox="842 1019 1513 1814"> <tr> <td data-bbox="842 1019 938 1339">(i)</td> <td data-bbox="938 1019 1513 1339"> <p>Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;</p> </td> </tr> <tr> <td data-bbox="842 1339 938 1814">(ii)</td> <td data-bbox="938 1339 1513 1814"> <p>Gross amount shall be the sum total of;                      A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;                      B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and                      C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.</p> </td> </tr> </table>	(i)	<p>Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;</p>	(ii)	<p>Gross amount shall be the sum total of;                      A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;                      B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and                      C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.</p>
(i)	<p>Metropolitan cities are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;</p>					
(ii)	<p>Gross amount shall be the sum total of;                      A. Consideration charged for the services specified at item (i) and (ic) in column (3) against sl. No. 3 in the Table;                      B. Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; and                      C. Any other amount charged by the promoter from the buyer of the apartment including preferential location charges, development charges, parking charges, common facility charges etc.</p>					

		(b) an apartment being constructed in an ongoing project under any of the schemes specified in sub-item (b), sub-item (c), sub-item (d), sub-item (da) and sub-item (db) of item (iv); sub-item (b), sub-item (c), sub-item (d) and sub-item (da) of item (v); and sub-item (c) of item (vi), against serial number 3 of the Table above, in respect of which the promoter has not exercised option to pay central tax on construction of apartments at the rates as specified for item (ie) or (if) against serial number 3, as the case may be.
<b>Agent</b>	Section 2(5) of the CGST Act 2017	<b>“Agent”</b> means a person, including a factor, broker, commission agent, arhatia, del credere agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another;
<b>Aggregate turnover</b>	Section 2(6) of the CGST Act 2017	<b>“Aggregate turnover”</b> means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis), exempt supplies, exports of goods or services or both and inter-State supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess;
<b>Agricultural extension</b>	Paragraph 2 (c) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Agricultural extension”</b> means application of scientific research and knowledge to agricultural practices through farmer education or training;
<b>Agricultural extension</b>	Explanation (vi) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification-  <b>“Agricultural extension”</b> means application of scientific research and knowledge to agricultural practices through farmer education or training.
<b>Agricultural produce</b>	Paragraph 2 (d) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Agricultural produce”</b> means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market;
	Explanation (vii) to Notification	For the purposes of this notification-

	No.11/2017-Central Tax(Rate) dated 28th June, 2017	<p><b>“Agricultural produce”</b> means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market.</p>						
<b>Agricultural Produce Marketing Committee or Board</b>	Paragraph 2 (e) to Notification No.12/2017-Central Tax (Rate) dated 28thJune, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Agricultural Produce Marketing Committee or Board”</b> means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce;</p>						
<b>Agricultural Produce Marketing Committee or Board</b>	Explanation (viii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	<p>For the purposes of this notification-</p> <p><b>“Agricultural Produce Marketing Committee or Board”</b> means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce.</p>						
<b>Agriculturist</b>	Section 2(7) of the CGST Act 2017	<p><b>“Agriculturist”</b> means an individual or a Hindu Undivided Family who undertakes cultivation of land—</p> <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>by own labour, or</td> </tr> <tr> <td>(b)</td> <td>by the labour of family, or</td> </tr> <tr> <td>(c)</td> <td>by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;</td> </tr> </table>	(a)	by own labour, or	(b)	by the labour of family, or	(c)	by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;
(a)	by own labour, or							
(b)	by the labour of family, or							
(c)	by servants on wages payable in cash or kind or by hired labour under personal supervision or the personal supervision of any member of the family;							
<b>Aircraft</b>	Paragraph 2 (f) to Notification No.12/2017-Central Tax (Rate) dated 28thJune, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Aircraft”</b> has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 (22 of 1934);</p>						
	Section 2 (1) of the Aircraft Act, 1934 (22 of 1934)	<p><b>“Aircraft”</b> means any machine which can derive support in the atmosphere from reactions of the air, 7 [other than reactions of the air against the earth’s surface] and includes balloons whether fixed or free, airships, kites, gliders and flying machines;</p>						
<b>Airport</b>	Paragraph 2 (g) to Notification No.12/2017-Central Tax (Rate) dated 28thJune, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Airport”</b> has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 (55 of 1994.);</p>						

	Section 2 (b) of the Airports Authority of India Act, 1994 (55 of 1994	<b>“airport”</b> means a landing and taking off area for aircrafts, usually with runways and aircraft maintenance and passenger facilities and includes aerodrome as defined in clause (2) of section 2 of the Aircraft Act, 1934;						
<b>An apartment booked on or before the date of issuance of completion certificate or first occupation of the project</b>	Explanation 2 (xi) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017-  <b>“An apartment booked on or before the date of issuance of completion certificate or first occupation of the project”</b> shall mean an apartment which meets all the following three conditions, namely-  <table border="1"> <tr> <td>(a)</td> <td>part of supply of construction of the apartment service has time of supply on or before the said date; and</td> </tr> <tr> <td>(b)</td> <td>consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and</td> </tr> <tr> <td>(c)</td> <td>an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.</td> </tr> </table>	(a)	part of supply of construction of the apartment service has time of supply on or before the said date; and	(b)	consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and	(c)	an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.
	(a)	part of supply of construction of the apartment service has time of supply on or before the said date; and						
(b)	consideration equal to at least one installment has been credited to the bank account of the registered person on or before the said date; and							
(c)	an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.							
Explanation (xii) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.4/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“An apartment booked on or before the date of issuance of completion certificate or first occupation of the project”</b> shall mean an apartment which meets all the following three conditions, namely-  <table border="1"> <tr> <td>(a)</td> <td>part of supply of construction of the apartment service has time of supply on or before the said date; and</td> </tr> <tr> <td>(b)</td> <td>consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and</td> </tr> <tr> <td>(c)</td> <td>an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.</td> </tr> </table>	(a)	part of supply of construction of the apartment service has time of supply on or before the said date; and	(b)	consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and	(c)	an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.	
(a)	part of supply of construction of the apartment service has time of supply on or before the said date; and							
(b)	consideration equal to at least one instalment has been credited to the bank account of the registered person on or before the said date; and							
(c)	an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the said date.							
<b>An apartment booked on or before the 31<sup>st</sup> March, 2019</b>	Explanation (xiii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>An apartment booked on or before the 31<sup>st</sup> March, 2019</b> shall mean an apartment which meets all the following three conditions, namely-  <table border="1"> <tr> <td>(a)</td> <td>part of supply of construction of which has time of supply on or before the 31<sup>st</sup> March, 2019 and</td> </tr> <tr> <td>(b)</td> <td>at least one instalment has been credited to the bank account of the registered person on or before the 31<sup>st</sup> March, 2019 and</td> </tr> </table>	(a)	part of supply of construction of which has time of supply on or before the 31 <sup>st</sup> March, 2019 and	(b)	at least one instalment has been credited to the bank account of the registered person on or before the 31 <sup>st</sup> March, 2019 and		
(a)	part of supply of construction of which has time of supply on or before the 31 <sup>st</sup> March, 2019 and							
(b)	at least one instalment has been credited to the bank account of the registered person on or before the 31 <sup>st</sup> March, 2019 and							



		(c) an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31 <sup>st</sup> March, 2019;
<b>Apartment</b>	Explanation 2 (i) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017- <b>"Apartment"</b> shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
	Explanation (xiv) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>"Apartment"</b> shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);
	Explanation (v) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.4/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>"Apartment"</b> shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2017).
	Explanation (i) to Notification No.13/2017-Central Tax (Rate), dated the 28 <sup>th</sup> June, 2017 as amended by Notification No. 5/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>"Apartment"</b> shall have the same meaning as assigned to it in clause (e) under section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2017).
	Explanation (i) to Notification No.06/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this notification,- <b>"Apartment"</b> shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);
	Section 2 (e) of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);	<b>"Apartment"</b> whether called block, chamber, dwelling unit, flat, office, showroom, shop, godown, premises, suit, tenement, unit or by any other name, means a separate and self-contained part of any immovable property, including one or more rooms or enclosed spaces, located on one or more floors or any part thereof, in a building or on a plot of land, used or intended to be used for any residential or

		commercial use such as residence, office, shop, showroom or godown or for carrying on any business, occupation, profession or trade, or for any other type of use ancillary to the purpose specified;
<b>Appellate Authority</b>	Section 2(8) of the CGST Act 2017	<b>“Appellate Authority”</b> means an authority appointed or authorised to hear appeals as referred to in section 107;
	Section 95(b) of the CGST Act 2017	<b>“Appellate Authority”</b> means the Appellate Authority for Advance Ruling referred to in section 99;
	Section 14(b) of the UTGST Act 2017	For Chapter VII of the UTGST Act 2017- <b>“Appellate Authority”</b> means the Appellate Authority for Advance Ruling constituted under section 16;
<b>Appellate Tribunal</b>	Section 2(9) of the CGST Act 2017	<b>“Appellate Tribunal”</b> means the Goods and Services Tax Appellate Tribunal constituted under section 109;
<b>Applicant</b>	Section 95(c) of the CGST Act 2017	<b>“Applicant”</b> means any person registered or desirous of obtaining registration under this Act;
	Section 14(c) of the UTGST Act 2017	<b>“Applicant”</b> means any person registered or desirous of obtaining registration under this Act;

	Explanation (b) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017- <b>'applicant'</b> means, <table border="1"> <tr> <td>(i)</td> <td>the Central Government or State Government;</td> </tr> <tr> <td>(ii)</td> <td>regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;</td> </tr> <tr> <td>(iii)</td> <td>any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force;</td> </tr> <tr> <td>(iv)</td> <td>village or mandal or samiti or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;</td> </tr> <tr> <td>(v)</td> <td>an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants Commission Act, 1956 (3 of 1956) and which has consumers studies as part of its curriculum for a minimum period of three years; and</td> </tr> <tr> <td>(vi)</td> <td>a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency.</td> </tr> </table>	(i)	the Central Government or State Government;	(ii)	regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;	(iii)	any agency or organization engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 (18 of 2013) or under any other law for the time being in force;	(iv)	village or mandal or samiti or samiti level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;	(v)	an educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India or other educational institutions established by an Act of Parliament or declared to be deemed as a University under section 3 of the University Grants Commission Act, 1956 (3 of 1956) and which has consumers studies as part of its curriculum for a minimum period of three years; and	(vi)	a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency.
(i)	the Central Government or State Government;													
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(vi)	a complainant as defined under clause (b) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency.													
<b>Application</b>	Section 95(d) of the CGST Act 2017	<b>"Application"</b> means an application made to the Authority under sub-section (1) of section 97;												
	Section 14(d) of the UTGST Act 2017	For Chapter VII of the UTGST Act 2017- <b>"Application"</b> means an application made to the Authority under sub-section (1) of section 97 of the Central Goods and Services Tax Act;												
	Explanation (c) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017- <b>'Application'</b> means an application in the form as specified by the Standing Committee from time to time;												
<b>Appointed day</b>	Section 2(10) of the CGST Act 2017	<b>"Appointed day"</b> means the date on which the provisions of this Act shall come into force;												
	Section 2(1) of the UTGST Act 2017	<b>"Appointed day"</b> means the date on which the provisions of this Act shall come into force;												

<b>Appropriate State</b>	Explanation to Section 18 of the CGST Act 2017	For the purposes of Chapter VIII-  “ <b>Appropriate State</b> ” in relation to a taxable person, means the State or Union territory where he is registered or is liable to be registered under the provisions of the Central Goods and Services Tax Act.				
<b>Approved vocational education course</b>	Paragraph 2 (h) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Approved vocational education course</b> ” means, - <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;</td> </tr> </table>	(i)	a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or	(ii)	a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;
(i)	a course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961 (52 of 1961); or					
(ii)	a Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship;					
<b>Arbitral tribunal</b>	Paragraph 2 (i) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Arbitral tribunal</b> ” has the same meaning as assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996);				
	Section (d) 2 of the Arbitration and Conciliation Act, 1996 (26 of 1996)	“ <b>Arbitral tribunal</b> ” means a sole arbitrator or a panel of arbitrators;				
<b>Assessment</b>	Section 2(11) of the CGST Act 2017	“ <b>Assessment</b> ” means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment;				
<b>Associated enterprises</b>	Section 2(12) of the CGST Act 2017	“ <b>Associated enterprises</b> ” shall have the same meaning as assigned to it in section 92A of the Income-tax Act, 1961;				
	Section 92A of the Income-tax Act, 1961	(a) For the purposes of this section and sections 92, 92B, 92C, 92D, 92E and 92F,  “ <b>Associated enterprise</b> ”, in relation to another enterprise, means an enterprise—				

			<p>(i) which participates, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise; or</p> <p>(ii) in respect of which one or more persons who participate, directly or indirectly, or through one or more intermediaries, in its management or control or capital, are the same persons who participate, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise.</p>	
		(b)	<p>For the purposes of sub-section (1), two enterprises shall be deemed to be associated enterprises if, at any time during the previous year,—</p> <p>(a) one enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent of the voting power in the other enterprise; or</p> <p>(b) any person or enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent of the voting power in each of such enterprises; or</p> <p>(c) a loan advanced by one enterprise to the other enterprise constitutes not less than fifty-one per cent of the book value of the total assets of the other enterprise; or</p> <p>(d) one enterprise guarantees not less than ten per cent of the total borrowings of the other enterprise; or</p> <p>(e) more than half of the board of directors or members of the governing board, or one or more executive directors or executive members of the governing board of one enterprise, are appointed by the other enterprise; or</p> <p>(f) more than half of the directors or members of the governing board, or one or more of the executive directors or members of the governing board, of each of the two enterprises are appointed by the same person or persons; or</p>	

			<p>(g) the manufacture or processing of goods or articles or business carried out by one enterprise is wholly dependent on the use of know-how, patents, copyrights, trade-marks, licences, franchises or any other business or commercial rights of similar nature, or any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, of which the other enterprise is the owner or in respect of which the other enterprise has exclusive rights; or</p> <p>(h) ninety per cent or more of the raw materials and consumables required for the manufacture or processing of goods or articles carried out by one enterprise, are supplied by the other enterprise, or by persons specified by the other enterprise, and the prices and other conditions relating to the supply are influenced by such other enterprise; or</p> <p>(i) the goods or articles manufactured or processed by one enterprise, are sold to the other enterprise or to persons specified by the other enterprise, and the prices and other conditions relating thereto are influenced by such other enterprise; or</p> <p>(j) where one enterprise is controlled by an individual, the other enterprise is also controlled by such individual or his relative or jointly by such individual and relative of such individual; or</p> <p>(k) where one enterprise is controlled by a Hindu undivided family, the other enterprise is controlled by a member of such Hindu undivided family or by a relative of a member of such Hindu undivided family or jointly by such member and his relative; or</p> <p>(l) where one enterprise is a firm, association of persons or body of individuals, the other enterprise holds not less than ten per cent interest in such firm, association of persons or body of individuals; or</p> <p>(m) there exists between the two enterprises, any relationship of</p>	
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				mutual interest, as may be prescribed.
<b>Audit</b>	Section 2(13) of the CGST Act 2017	“ <b>Audit</b> ” means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made thereunder or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made thereunder;		
<b>Authorised dealer of foreign exchange</b>	Paragraph 2 (j) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Authorised dealer of foreign exchange</b> ” shall have the same meaning assigned to “Authorised person” in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 (42 of 1999);		
<b>Authorised person</b>	Section 2 (c) of the Foreign Exchange Management Act, 1999 (42 of 1999);	“ <b>Authorised person</b> ” means an authorised dealer, money changer, off-shore banking unit or any other person for the time being authorised under sub-section (1) of section 10 to deal in foreign exchange or foreign securities;		
<b>Authorised medical practitioner</b>	Paragraph 2 (k) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires-  “ <b>Authorised medical practitioner</b> ” means a medical practitioner registered with any of the councils of the recognised system of medicines established or recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force;		
<b>Authority</b>	Section 95(e) of the CGST Act 2017	“ <b>Authority</b> ” means the Authority for Advance Ruling referred to in section- 96.		
	Section 14(e) of the UTGST Act 2017	“ <b>Authority</b> ” means the Authority for Advance Ruling, constituted under section 15.		
	Explanation (a) to Chapter XV of the CGST Rules 2017 w.e.f. 01.07.2017 till 30.11.2022	For the purposes of Chapter XV of the CGST Rules 2017-  “ <b>Authority</b> ” means the National Anti-profiteering Authority constituted under rule 122;		
	Explanation (a) to Chapter XV of the CGST Rules 2017 as amended by Notification No. 24/2022 – Central	For the purposes of Chapter XV of the CGST Rules 2017-  “ <b>Authority</b> ” means the Authority notified under sub-section (2) of section 171 of the Act;		

	Tax dated 23.11.2022 w.e.f. 01.12.2022										
<b>Authorised bank</b>	Section 2(14) of the CGST Act 2017	<b>“Authorised bank”</b> shall mean a bank or a branch of a bank authorised by the Government to collect the tax or any other amount payable under this Act;									
<b>Authorised representative</b>	Section 2(15) of the CGST Act 2017	<b>“Authorised representative”</b> means the representative as referred to in section 116;									
	Section 116(2) of the CGST Act 2017	<p><b>“Authorised representative”</b> shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—</p> <table border="1"> <tr> <td>(a)</td> <td>his relative or regular employee; or</td> </tr> <tr> <td>(b)</td> <td>an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or</td> </tr> <tr> <td>(c)</td> <td>any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or</td> </tr> <tr> <td>(d)</td> <td>a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years: <b>Provided that</b> such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or</td> </tr> <tr> <td>(e)</td> <td>any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.</td> </tr> </table>	(a)	his relative or regular employee; or	(b)	an advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or	(c)	any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or	(d)	a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years: <b>Provided that</b> such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or	(e)
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(d)	a retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazetted officer for a period of not less than two years: <b>Provided that</b> such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of his retirement or resignation; or										
(e)	any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person.										
<b>Bank account</b>	Rule 96C of the CGST Rules 2017- From a date to be notified later	For the purposes of sub-rule (3) of rule 91, sub-rule (4) of rule 92 and rule 94, <b>“Bank account”</b> shall mean such bank account of the applicant which is in the name of applicant and obtained on his Permanent Account Number:									
<b>Banking company</b>	Explanation (b) to Section 13(8) of the IGST Act 2017	<b>“Banking company”</b> shall have the same meaning as assigned to it under clause (a) of section 45A of the Reserve Bank of India Act, 1934;									
	Paragraph 2 (l) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Banking company”</b> has the same meaning as assigned to it in clause (a) of section 45A of the Reserve Bank of India Act,1934(2 of 1934);									



	Section 45A (a) of the Reserve Bank of India Act, 1934(2 of 1934);	“ <b>Banking company</b> ’ means a banking company as defined in section 5 of the Banking Regulation Act, 1949 (10 of 1949) and includes the State Bank of India, any subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959 (38 of 1959), any corresponding new bank constituted by section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970 (5 of 1970), and any other financial institution notified by the Central Government in this behalf.
	Section 5 of the Banking Regulation Act, 1949 (10 of 1949)	“ <b>Banking company</b> ” means any company which transacts the business of banking in India.  <b>Explanation.</b> —Any company which is engaged in the manufacture of goods or carries on any trade and which accepts deposits of money from the public merely for the purpose of financing its business as such manufacturer or trader shall not be deemed to transact the business of banking within the meaning of this clause;
<b>Basic fare</b>	Explanation to Rule 32(3) of the CGST Rules 2017	For the purposes of sub-rule (3) of Rule 32 of the CGST Rules 2017 –  “ <b>Basic fare</b> ” means that part of the air fare on which commission is normally paid to the air travel agent by the airlines.
<b>Board</b>	Section 2(16) of the CGST Act 2017 - 01.07.2017 to 31.01.2019	“ <b>Board</b> ” means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963;
	Section 2(16) of the CGST Act 2017- 01.02.2019 to till date	“ <b>Board</b> ” means the [Central Board of Indirect Taxes and Customs] constituted under the Central Boards of Revenue Act, 1963;
<b>Brand ambassador</b>	Paragraph 2 (m) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Brand ambassador</b> ” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person;
<b>bus body building</b>	Explanation to Sr. No. 26 to Notification No.11/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this entry – “ <b>Bus body building</b> ” shall include building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.
<b>Business</b>	Section 2(17) of the CGST Act 2017 – 01.07.2017 to 31.01.2019	“ <b>Business</b> ” includes—

		<p>(a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;</p> <p>(b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);</p> <p>(c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;</p> <p>(d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;</p> <p>(e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;</p> <p>(f) admission, for a consideration, of persons to any premises;</p> <p>(g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;</p> <p>(h) services provided by a race club by way of totalisator or a licence to book maker in such club; and</p> <p>(i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities;</p>
<p><b>Business</b></p>	<p>Section 2(17) of the CGST Act 2017 - 01.02.2019 to till date</p>	<p><b>“Business”</b> includes—</p> <p>(a) any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit;</p> <p>(b) any activity or transaction in connection with or incidental or ancillary to sub-clause (a);</p> <p>(c) any activity or transaction in the nature of sub-clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction;</p> <p>(d) supply or acquisition of goods including capital goods and services in connection with commencement or closure of business;</p> <p>(e) provision by a club, association, society, or any such body (for a subscription or any other consideration) of the facilities or benefits to its members;</p> <p>(f) admission, for a consideration, of persons to any premises;</p>

		<p>(g) services supplied by a person as the holder of an office which has been accepted by him in the course or furtherance of his trade, profession or vocation;</p> <p>(h) [activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club; and]</p> <p>(i) any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities;</p>										
<b>Business entity</b>	Paragraph 2 (n) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Business entity</b> ” means any person carrying out business;										
<b>“Business facilitator or business correspondent</b>	Paragraph 2 (o) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Business facilitator or business correspondent</b> ” means an intermediary appointed under the business facilitator model or the business correspondent model by a banking company or an insurance company under the guidelines issued by the Reserve Bank of India;										
<b>Business vertical</b>	Section 2(18) of the CGST Act 2017 – 01.07.2017 to 31.01.2019	<p>“<b>Business vertical</b>” means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals.</p> <p><b>Explanation.</b>—For the purposes of this clause, factors that should be considered in determining whether goods or services are related include—</p> <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>the nature of the goods or services;</td> </tr> <tr> <td>(b)</td> <td>the nature of the production processes;</td> </tr> <tr> <td>(c)</td> <td>the type or class of customers for the goods or services;</td> </tr> <tr> <td>(d)</td> <td>the methods used to distribute the goods or supply of services; and</td> </tr> <tr> <td>(e)</td> <td>the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities;”</td> </tr> </table>	(a)	the nature of the goods or services;	(b)	the nature of the production processes;	(c)	the type or class of customers for the goods or services;	(d)	the methods used to distribute the goods or supply of services; and	(e)	the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities;”
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(e)	the nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities;”											
	Section 2(18) of the CGST Act 2017 - 01.02.2019 onwards	Omitted										
<b>Capital goods</b>	Section 2(19) of the CGST Act 2017	“ <b>Capital goods</b> ” means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business;										

<p>Explanation to Chapter V – Input Tax Credit of CGST Rules 2017</p>	<p>For the purposes of Chapter V – Input Tax Credit</p>	<p>“<b>Capital goods</b>” shall include “plant and machinery” as defined in the Explanation to section 17;</p>																						
<p>Explanation to Section 17 of CGST Rules 2017</p>	<p>For the purposes of the Chapter V and Chapter VI –</p>	<p>“<b>Plant and machinery</b>” means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes—</p> <table border="1" data-bbox="758 638 1524 846"> <tr> <td>(i)</td> <td>land, building or any other civil structures;</td> </tr> <tr> <td>(ii)</td> <td>telecommunication towers; and</td> </tr> <tr> <td>(iii)</td> <td>pipelines laid outside the factory premises.</td> </tr> </table>	(i)	land, building or any other civil structures;	(ii)	telecommunication towers; and	(iii)	pipelines laid outside the factory premises.																
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<p>Explanation to Section 142 of the CGST Act 2017</p>	<p>For the purposes of Chapter XX,-</p>	<p>“<b>Capital goods</b>”, shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 or the rules made thereunder.</p>																						
<p>Rule 2 (a) of CENVAT Credit Rules 2004 as amended from time to time</p>	<p>“<b>Capital goods</b>” means-</p>	<table border="1" data-bbox="758 1153 1524 1973"> <tr> <td>(A)</td> <td>the following goods, namely:-</td> </tr> <tr> <td>(i)</td> <td>all goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, [heading 6805, grinding wheels and the like, and parts thereof falling under [heading 6804 and wagons of sub-heading 860692]] of the First Schedule to the Excise Tariff Act;</td> </tr> <tr> <td>(ii)</td> <td>pollution control equipment;</td> </tr> <tr> <td>(iii)</td> <td>components, spares and accessories of the goods specified at (i) and (ii);</td> </tr> <tr> <td>(iv)</td> <td>moulds and dies, jigs and fixtures;</td> </tr> <tr> <td>(v)</td> <td>refractories and refractory materials;</td> </tr> <tr> <td>(vi)</td> <td>tubes and pipes and fittings thereof; [ * * * ]</td> </tr> <tr> <td>(vii)</td> <td>storage tank, [and]</td> </tr> <tr> <td>(viii)</td> <td>motor vehicles other than those falling under tariff headings 8702, 8703, 8704, 8711 and their chassis [but including dumpers and tippers],</td> </tr> <tr> <td></td> <td>Used-</td> </tr> <tr> <td>(i)</td> <td>in the factory of the manufacturer of the final products, [ * * * ]; or</td> </tr> </table>	(A)	the following goods, namely:-	(i)	all goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, [heading 6805, grinding wheels and the like, and parts thereof falling under [heading 6804 and wagons of sub-heading 860692]] of the First Schedule to the Excise Tariff Act;	(ii)	pollution control equipment;	(iii)	components, spares and accessories of the goods specified at (i) and (ii);	(iv)	moulds and dies, jigs and fixtures;	(v)	refractories and refractory materials;	(vi)	tubes and pipes and fittings thereof; [ * * * ]	(vii)	storage tank, [and]	(viii)	motor vehicles other than those falling under tariff headings 8702, 8703, 8704, 8711 and their chassis [but including dumpers and tippers],		Used-	(i)	in the factory of the manufacturer of the final products, [ * * * ]; or
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		<table border="1"> <tr> <td>(C)</td> <td>motor vehicle designed to carry passengers including their chassis, registered in the name of the provider of service, when used for providing output service of -</td> </tr> <tr> <td>(i)</td> <td>transportation of passengers; or</td> </tr> <tr> <td>(ii)</td> <td>renting of such motor vehicle; or</td> </tr> <tr> <td>(iii)</td> <td>imparting motor driving skills;]</td> </tr> </table>	(C)	motor vehicle designed to carry passengers including their chassis, registered in the name of the provider of service, when used for providing output service of -	(i)	transportation of passengers; or	(ii)	renting of such motor vehicle; or	(iii)	imparting motor driving skills;]
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	Explanation to Chapter VIII of the UTGST Act 2017	<p>For the purposes of Chapter VIII of the Act, -</p> <p><b>“Capital goods”</b> shall have the same meaning as assigned to it in any existing law relating to sale of goods.</p>								
<b>Carpet area</b>	Explanation 2 (x) to Rule 43 of the CGST Rules 2017	<p>For the purposes of rule 42 and 43 of the CGST Rules 2017-</p> <p><b>“Carpet area”</b> shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);</p>								
	Explanation (xxvi) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<p><b>“Carpet area”</b> shall have the same meaning assigned to it in in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);</p>								
	Explanation (xi) to Notification No.12/2017-Central Tax (Rate) dated	<p><b>“Carpet area”</b> shall have the same meaning as assigned to it clause (k) under section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2017).</p>								

	28th June, 2017 as amended by Notification No.4/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	
	Section 2 (k) of the Real Estate (Regulation and Development) Act, 2016(16 of 2017).	<p><b>"Carpet area"</b> means the net usable floor area of an apartment, excluding the area covered by the external walls, areas under services shafts, exclusive balcony or verandah area and exclusive open terrace area, but includes the area covered by the internal partition walls of the apartment.</p> <p><b>Explanation.-</b> For the purpose of this clause, the expression "exclusive balcony or verandah area" means the area of the balcony or verandah, as the case may be, which is appurtenant to the net usable floor area of an apartment, meant for the exclusive use of the allottee; and "exclusive open terrace area" means the area of open terrace which is appurtenant to the net usable floor area of an apartment, meant for the exclusive use of the allottee;</p>
<b>Casual taxable person</b>	Section 2(20) of the CGST Act 2017	<b>"Casual taxable person"</b> means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business
<b>Central Consumer Protection Council</b>	Explanation (d) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017- <b>'Central Consumer Protection Council'</b> means the Central Consumer Protection Council, established under sub-section (1) of section 4 of the Consumer Protection Act, 1986 (68 of 1986), for promotion and protection of rights of consumers;  <b>Please note that Consumer Protection Act, 2019 (NO. 35 OF 2019) has superseded Consumer Protection Act, 1986 (68 of 1986).</b>
	Section 3(1) of Consumer Protection Act, 2019 (NO. 35 OF 2019)	The Central Government shall, by notification, establish with effect from such date as it may specify in that notification, the <b>Central Consumer Protection Council</b> to be known as the Central Council.
	Section 4(1) of Consumer Protection Act, 1986 (68 of 1986).	The Central Government shall, by notification, establish with effect from such date as it may specify in such notification, a Council to be known as the <b>Central Consumer Protection Council</b> (hereinafter referred to as the Central Council).
<b>Central Electricity Authority</b>	Paragraph 2 (p) to Notification No.12/2017-Central	<b>"Central Electricity Authority"</b> means the authority constituted under section 3 of the Electricity (Supply) Act, 1948 (54 of 1948);

	Tax (Rate) dated 28th June, 2017																					
	Section 3 (1) of the Electricity (Supply) Act, 1948 (54 of 1948);	<p><b>Constitution of the central electricity authority.</b> - (1) The Central Government shall constitute a body called the Central Electricity Authority generally to exercise such functions and perform such duties under the Act and in such manner as the Central Government may prescribe or direct, and in particular to-</p> <table border="1" data-bbox="758 504 1524 2007"> <tr> <td data-bbox="758 504 853 705">(i)</td> <td data-bbox="853 504 1524 705">(i) Develop a sound adequate and uniform national power policy, 1 [formulate short-term and perspective plans for power development and co-ordinate the activities of the planning agencies] in relation to the control and utilisation of national power resources;</td> </tr> <tr> <td data-bbox="758 705 853 806">(ii)</td> <td data-bbox="853 705 1524 806">Act as arbitrators in matters arising between the State Government or the Board and a licensee or other person as provided in this Act;</td> </tr> <tr> <td data-bbox="758 806 853 940">(iii)</td> <td data-bbox="853 806 1524 940">Collect and record the data concerning the generation, distribution and utilisation of power and carry out studies relating to cost, efficiency, losses, benefits and such like matters;</td> </tr> <tr> <td data-bbox="758 940 853 1041">(iv)</td> <td data-bbox="853 940 1524 1041">Make public from time to time information secured under this Act and to provide for the publication of reports and investigations;</td> </tr> <tr> <td data-bbox="758 1041 853 1422">(v)</td> <td data-bbox="853 1041 1524 1422">[(v) Advise any State Government, Board, Generating Company or other agency engaged in the generation or supply of electricity on such matters as will enable such Government, Board, Generating Company or agency to operate and maintain the power system under its ownership or control in an improved manner and where necessary, in co-ordination with any other Government, Board, Generating Company or other agency owning or having the control of another power system;</td> </tr> <tr> <td data-bbox="758 1422 853 1523">(vi)</td> <td data-bbox="853 1422 1524 1523">Promote and assist in the timely completion of schemes sanctioned under ChapterV;</td> </tr> <tr> <td data-bbox="758 1523 853 1624">(vii)</td> <td data-bbox="853 1523 1524 1624">Make arrangements for advancing the skill of persons in the generation and supply of electricity;</td> </tr> <tr> <td data-bbox="758 1624 853 1724">(viii)</td> <td data-bbox="853 1624 1524 1724">Carry out, or make arrangements for, any investigation for the purpose of generating or transmitting electricity;</td> </tr> <tr> <td data-bbox="758 1724 853 1825">(ix)</td> <td data-bbox="853 1724 1524 1825">promote research in matter affecting the generation, transmission and supply of electricity</td> </tr> <tr> <td data-bbox="758 1825 853 2007">(x)</td> <td data-bbox="853 1825 1524 2007">Advise the Central Government on any matter on which its advice is sought or make recommendation to that Government on any matter if, in the opinion of the Authority, the recommendation would help in improving the</td> </tr> </table>	(i)	(i) Develop a sound adequate and uniform national power policy, 1 [formulate short-term and perspective plans for power development and co-ordinate the activities of the planning agencies] in relation to the control and utilisation of national power resources;	(ii)	Act as arbitrators in matters arising between the State Government or the Board and a licensee or other person as provided in this Act;	(iii)	Collect and record the data concerning the generation, distribution and utilisation of power and carry out studies relating to cost, efficiency, losses, benefits and such like matters;	(iv)	Make public from time to time information secured under this Act and to provide for the publication of reports and investigations;	(v)	[(v) Advise any State Government, Board, Generating Company or other agency engaged in the generation or supply of electricity on such matters as will enable such Government, Board, Generating Company or agency to operate and maintain the power system under its ownership or control in an improved manner and where necessary, in co-ordination with any other Government, Board, Generating Company or other agency owning or having the control of another power system;	(vi)	Promote and assist in the timely completion of schemes sanctioned under ChapterV;	(vii)	Make arrangements for advancing the skill of persons in the generation and supply of electricity;	(viii)	Carry out, or make arrangements for, any investigation for the purpose of generating or transmitting electricity;	(ix)	promote research in matter affecting the generation, transmission and supply of electricity	(x)	Advise the Central Government on any matter on which its advice is sought or make recommendation to that Government on any matter if, in the opinion of the Authority, the recommendation would help in improving the
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		generation, distribution and utilisation of electricity, and
		(xi) Discharge such other functions as may be entrusted to it by or under any other law.
<b>Central Goods and Services Tax Act</b>	Section 2(1) of the IGST Act 2017	<b>“Central Goods and Services Tax Act”</b> means the Central Goods and Services Tax Act, 2017;
	Section 2(1) (b) of the GST (Compensation to States) Act, 2017	<b>“Central Goods and Services Tax Act”</b> means the Central Goods and Services Tax Act, 2017;
<b>Central tax</b>	Section 2(21) of the CGST Act 2017	<b>“Central tax”</b> means the central goods and services tax levied under section 9;
	Section 2(2) of the IGST Act 2017	<b>“Central tax”</b> means the tax levied and collected under the Central Goods and Services Tax Act;
	Section 2(1) (a) of the GST (Compensation to States) Act, 2017	<b>“Central tax”</b> means the central goods and services tax levied and collected under the Central Goods and Services Tax Act;
<b>Central Transmission Utility</b>	Paragraph 2 (q) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Central Transmission Utility”</b> shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003 (36 of 2003);
	Section 2 (10) of the Electricity Act, 2003 (36 of 2003);	<b>“Central Transmission Utility”</b> means any Government company which the Central Government may notify under sub-section (1) of section 38;
<b>Central Value Added Tax (CENVAT) credit</b>	Explanation to Section 142 of the CGST Act 2017	For the purposes of Chapter XX,-  <b>“Central Value Added Tax (CENVAT) credit”</b> shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 or the rules made thereunder.
	Rule 3(1) of the CENVAT credit Rules 2004	<b>CENVAT credit.-</b>  A manufacturer or producer of final products or a provider of output service shall be allowed to take credit (hereinafter referred to as the CENVAT credit) of –  (i) the duty of excise specified in the First Schedule to the Excise Tariff Act, leviable under the Excise Act : <b>Provided</b> that CENVAT credit of such duty of excise shall not be allowed to be taken when paid on any goods –



			(a) in respect of which the benefit of an exemption under Notification No. 1/2011-C.E., dated the 1st March, 2011 is availed; or (b) specified in serial numbers 67 and 128 in respect of which the benefit of an exemption under Notification No. 12/2012-C.E., dated the 17th March, 2012 is availed;
		(ii)	the duty of excise specified in the Second Schedule to the Excise Tariff Act, leviable under the Excise Act;
		(iii)	the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978);
		(iv)	the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);
		(v)	the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001)
		(vi)	the Education Cess on excisable goods leviable under section 91 read with section 93 of the Finance (No. 2) Act, 2004 (23 of 2004);
		(via)	the Secondary and Higher Education Cess on excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007 (22 of 2007);
		(vii)	the additional duty leviable under section 3 of the Customs Tariff Act, equivalent to the duty of excise specified under clauses (i), (ii), (iii), (iv), (v), (vi) and (via)
		(viiia)	the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act [ * * * ] : Provided that a provider of [output] service shall not be eligible to take credit of such additional duty;
		(viii)	the additional duty of excise leviable under section 157 of the Finance Act, 2003 (32 of 2003);
		(ix)	the service tax leviable under section 66 of the Finance Act;
		(ixa)	the service tax leviable under section 66A of the Finance Act;
		(ixb)	the service tax leviable under section 66B of the Finance Act;
		(x)	the Education Cess on taxable services leviable under section 91 read with section 95 of the Finance (No. 2) Act, 2004 (23 of 2004);
		(xa)	the Secondary and Higher Education Cess on taxable services leviable under section 136 read with section 140 of the Finance Act, 2007 (22 of 2007); and
		(xi)	the additional duty of excise leviable under [section 85 of Finance Act, 2005 (18 of 2005),

		<p>paid on –</p> <table border="1"> <tr> <td>(i)</td> <td>any input or capital goods received in the factory of manufacture of final product or [by] the provider of output service on or after the 10th day of September, 2004; and</td> </tr> <tr> <td>(ii)</td> <td>any input service received by the manufacturer of final product or by the provider of output services on or after the 10th day of September, 2004,</td> </tr> </table> <p>including the said duties, or tax, or cess paid on any input or input service, as the case may be, used in the manufacture of intermediate products, by a job-worker availing the benefit of exemption specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 214/86-Central Excise, dated the 25th March, 1986, published in the Gazette of India vide number G.S.R. 547(E), dated the 25th March, 1986, and received by the manufacturer for use in, or in relation to, the manufacture of final product, on or after the 10th day of September, 2004 :</p> <p><b>Provided</b> that the CENVAT credit shall be allowed to be taken of the amount equal to central excise duty paid on the capital goods at the time of debonding of the unit in terms of the para 8 of Notification No. 22/2003- Central Excise, published in the Gazette of India, part II, Section 3, sub-section (i), vide number G.S.R. 265(E), dated, the 31st March, 2003.</p> <p><b>Explanation.</b> - For the removal of doubts it is clarified that the manufacturer of the final products and the provider of output service shall be allowed CENVAT credit of additional duty leviable under section 3 of the Customs Tariff Act on goods falling under heading 9801 of the First Schedule to the Customs Tariff Act.</p>	(i)	any input or capital goods received in the factory of manufacture of final product or [by] the provider of output service on or after the 10th day of September, 2004; and	(ii)	any input service received by the manufacturer of final product or by the provider of output services on or after the 10th day of September, 2004,
(i)	any input or capital goods received in the factory of manufacture of final product or [by] the provider of output service on or after the 10th day of September, 2004; and					
(ii)	any input service received by the manufacturer of final product or by the provider of output services on or after the 10th day of September, 2004,					
<b>Cess</b>	Section 2(22) of the CGST Act 2017	<b>“Cess”</b> shall have the same meaning as assigned to it in the Goods and Services Tax (Compensation to States) Act.				
	Section 2(1) (c) of the GST (Compensation to States) Act, 2017	<b>“Cess”</b> means the goods and services tax compensation cess levied under section 8;				
<b>Chapter</b>	Explanation (iii) to Notification No.1/2017-Central Tax (Rate) dated 28thJune, 2017	For the purposes of this notification,- <b>“Chapter”</b> shall mean chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).				
	Explanation (iii) to Schedule of Notification No.2/2017-Central Tax (Rate) dated 28thJune, 2017	For the purposes of the Schedule,- <b>“Chapter”</b> shall mean chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).				

	Explanation (1) to Schedule of Notification No.3/2017-Central Tax (Rate) dated 28th June, 2017	In this notification –  “ <b>Chapter</b> ” shall mean chapter as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).																						
<b>Chartered accountant</b>	Section 2(23) of the CGST Act 2017	“ <b>Chartered accountant</b> ” means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949																						
	Section 2(1)(b) of the Chartered Accountants Act, 1949	“ <b>Chartered accountant</b> ” means a person who is a member of the Institute;																						
<b>Charitable activities</b>	Paragraph 2 (r) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p>“<b>Charitable activities</b>” means activities relating to –</p> <table border="1" data-bbox="759 875 1528 1957"> <tr> <td data-bbox="759 875 852 1361">(i)</td> <td data-bbox="852 875 1528 1361">                     public health by way of , -                      (A) care or counseling of –                     <table border="1" data-bbox="865 981 1528 1263"> <tr> <td data-bbox="865 981 951 1084">(I)</td> <td data-bbox="951 981 1528 1084">terminally ill persons or persons with severe physical or mental disability;</td> </tr> <tr> <td data-bbox="865 1084 951 1151">(II)</td> <td data-bbox="951 1084 1528 1151">persons afflicted with HIV or AIDS;</td> </tr> <tr> <td data-bbox="865 1151 951 1263">(III)</td> <td data-bbox="951 1151 1528 1263">persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or</td> </tr> </table>                     (B) public awareness of preventive health, family planning or prevention of HIV infection;                 </td> </tr> <tr> <td data-bbox="759 1361 852 1429">(ii)</td> <td data-bbox="852 1361 1528 1429">advancement of religion , spirituality or yoga;</td> </tr> <tr> <td data-bbox="759 1429 852 1877">(iii)</td> <td data-bbox="852 1429 1528 1877">                     advancement of educational programmes or skill development relating to,-                     <table border="1" data-bbox="865 1532 1528 1877"> <tr> <td data-bbox="865 1532 951 1635">(A)</td> <td data-bbox="951 1532 1528 1635">abandoned, orphaned or homeless children;</td> </tr> <tr> <td data-bbox="865 1635 951 1747">(B)</td> <td data-bbox="951 1635 1528 1747">physically or mentally abused and traumatized persons;</td> </tr> <tr> <td data-bbox="865 1747 951 1792">(C)</td> <td data-bbox="951 1747 1528 1792">prisoners; or</td> </tr> <tr> <td data-bbox="865 1792 951 1877">(D)</td> <td data-bbox="951 1792 1528 1877">persons over the age of 65 years residing in a rural area;</td> </tr> </table> </td> </tr> <tr> <td data-bbox="759 1877 852 1957">(iv)</td> <td data-bbox="852 1877 1528 1957">preservation of environment including watershed, forests and wildlife;</td> </tr> </table>	(i)	public health by way of , - (A) care or counseling of – <table border="1" data-bbox="865 981 1528 1263"> <tr> <td data-bbox="865 981 951 1084">(I)</td> <td data-bbox="951 981 1528 1084">terminally ill persons or persons with severe physical or mental disability;</td> </tr> <tr> <td data-bbox="865 1084 951 1151">(II)</td> <td data-bbox="951 1084 1528 1151">persons afflicted with HIV or AIDS;</td> </tr> <tr> <td data-bbox="865 1151 951 1263">(III)</td> <td data-bbox="951 1151 1528 1263">persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or</td> </tr> </table> (B) public awareness of preventive health, family planning or prevention of HIV infection;	(I)	terminally ill persons or persons with severe physical or mental disability;	(II)	persons afflicted with HIV or AIDS;	(III)	persons addicted to a dependence-forming substance such as narcotics drugs or alcohol; or	(ii)	advancement of religion , spirituality or yoga;	(iii)	advancement of educational programmes or skill development relating to,- <table border="1" data-bbox="865 1532 1528 1877"> <tr> <td data-bbox="865 1532 951 1635">(A)</td> <td data-bbox="951 1532 1528 1635">abandoned, orphaned or homeless children;</td> </tr> <tr> <td data-bbox="865 1635 951 1747">(B)</td> <td data-bbox="951 1635 1528 1747">physically or mentally abused and traumatized persons;</td> </tr> <tr> <td data-bbox="865 1747 951 1792">(C)</td> <td data-bbox="951 1747 1528 1792">prisoners; or</td> </tr> <tr> <td data-bbox="865 1792 951 1877">(D)</td> <td data-bbox="951 1792 1528 1877">persons over the age of 65 years residing in a rural area;</td> </tr> </table>	(A)	abandoned, orphaned or homeless children;	(B)	physically or mentally abused and traumatized persons;	(C)	prisoners; or	(D)	persons over the age of 65 years residing in a rural area;	(iv)	preservation of environment including watershed, forests and wildlife;
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<b>Chit</b>	Explanation (a) to S.No.15 (i) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9971(Financial and related services)–  " <b>Chit</b> " means a transaction whether called chit, chit fund, chitty, kuri, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount;
<b>Clinical establishment</b>	Paragraph 2 (s) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- " <b>Clinical establishment</b> " means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
	Clause xxxviii to Notification No.11/2017-Central Tax(Rate) dated 28th June, 2017 as amended by Notification No. 3/2022-Central Tax (Rate) dated 13.07.2022	For the purposes of this notification - " <b>Clinical establishment</b> " means, - a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases;
<b>Commencement certificate</b>	Explanation (xxi) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	" <b>Commencement certificate</b> " means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan;
<b>Commencement of audit</b>	Explanation to Section 65(4) of the CGST Act 2017	" <b>Commencement of audit</b> " shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later.
<b>Commercial apartment</b>	Explanation 2 (vii) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017-

		“ <b>Commercial apartment</b> ” shall mean an apartment other than a residential apartment;
	Explanation (xxx) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	“ <b>Commercial apartment</b> ” shall mean an apartment other than a residential apartment;
<b>Commissioner</b>	Section 2(24) of the CGST Act 2017	“ <b>Commissioner</b> ” means the Commissioner of central tax and includes the Principal Commissioner of central tax appointed under section 3 and the Commissioner of integrated tax appointed under the Integrated Goods and Services Tax Act;
	Section 2(2) of the UTGST Act 2017	“ <b>Commissioner</b> ” means the Commissioner of Union territory tax appointed under section 3;
	Explanation to Rule 138E of the CGST Rules 2017	For the purposes of Rule 138E of the CGST Rules 2017-  “ <b>Commissioner</b> ” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b).
<b>Commissioner in the Board</b>	Section 2(25) of the CGST Act 2017	“ <b>Commissioner in the Board</b> ” means the Commissioner referred to in section 168;
	Section 168(2) of the CGST Act 2017 – 01.07.2017 to 31.12.2019	The <b>Commissioner</b> specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
	Section 168(2) of the CGST Act 2017 – 01.01.2020 to 29.06.2020	The <b>Commissioner</b> specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, [sub-section (1) of section 44, sub-sections (4) and (5) of section 52], sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary

		shall exercise the powers specified in the said sections with the approval of the Board.
	Section 168(2) of the CGST Act 2017 – 30.06.2020 to 31.12.2021	The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, [sub-section (1) of section 44, sub-sections (4) and (5) of section 52], [sub-section (1) of section 143, except the second proviso thereof], sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
	Section 168(2) of the CGST Act 2017 – 01.01.2022 to 30.09.2022	The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, [section 44], sub-sections (4) and (5) of section 52], [sub-section (1) of section 143, except the second proviso thereof], [****], clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
	Section 168(2) of the CGST Act 2017 – 01.10.2022 to till date	The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, [****], sub-section (6) of section 39, [section 44], sub-sections (4) and (5) of section 52], [sub-section (1) of section 143, except the second proviso thereof], [****], clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.
<b>Committee</b>	Explanation (e) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017-  <b>'Committee'</b> means the Committee constituted under sub-rule (4);
	Explanation (b) to Chapter XV of the CGST Rules 2017	For the purposes of Chapter XV of the CGST Rules 2017-  <b>"Committee"</b> means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules;
<b>Common portal</b>	Section 2(26) of the CGST Act 2017	<b>"Common portal"</b> means the common goods and services tax electronic portal referred to in section 146;

	Section 146 of the CGST Act 2017	The Government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed.						
<b>Common working days</b>	Section 2(27) of the CGST Act 2017	<b>“Common working days”</b> in respect of a State or Union territory shall mean such days in succession which are not declared as gazetted holidays by the Central Government or the concerned State or Union territory Government;						
<b>Company</b>	Explanation (i) to Section 137 of the CGST Act 2017	<b>“Company”</b> means a body corporate and includes a firm or other association of individuals;						
<b>Company secretary</b>	Section 2(28) of the CGST Act 2017	<b>“Company secretary”</b> means a company secretary as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980;						
	Section 2 (1) (c) of the Company Secretaries Act, 1980;	<b>“Company Secretary”</b> means a person who is a member of the Institute;						
<b>Compensation</b>	Section 2(1) (d) of the GST (Compensation to States) Act, 2017	<b>“Compensation”</b> means an amount, in the form of goods and services tax compensation, as determined under section 7;						
<b>Competent authority</b>	Section 2(29) of the CGST Act 2017	<b>“Competent authority”</b> means such authority as may be notified by the Government;						
	Explanation (1) to Clause 5 of Schedule II of the CGST Act 2017	<p><b>“Competent authority”</b> means the Government or any authority authorised to issue completion certificate under any law for the time being in force and in case of non-requirement of such certificate from such authority, from any of the following, namely:—</p> <table border="1"> <tr> <td>(i)</td> <td>an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or</td> </tr> <tr> <td>(ii)</td> <td>a chartered engineer registered with the Institution of Engineers (India); or</td> </tr> <tr> <td>(iii)</td> <td>a licensed surveyor of the respective local body of the city or town or village or development or planning authority;</td> </tr> </table>	(i)	an architect registered with the Council of Architecture constituted under the Architects Act, 1972; or	(ii)	a chartered engineer registered with the Institution of Engineers (India); or	(iii)	a licensed surveyor of the respective local body of the city or town or village or development or planning authority;
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(ii)	a chartered engineer registered with the Institution of Engineers (India); or							
(iii)	a licensed surveyor of the respective local body of the city or town or village or development or planning authority;							
Explanation 2 (viii) to Rule 43 of the CGST Rules 2017	<p>For the purposes of rule 42 and 43 of the CGST Rules 2017-</p> <p><b>“Competent authority”</b> as mentioned in definition of “residential apartment”, means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which</p>							

		exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;		
	Explanation (xxv) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	" <b>Competent authority</b> " as mentioned in definition of "commencement certificate" and "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property;		
<b>Composite supply</b>	Section 2(30) of the CGST Act 2017	<p>"<b>Composite supply</b>" means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the ordinary course of business, one of which is a principal supply;</p> <p><b>Illustration.</b>— Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply;</p>		
<b>Concerned State</b>	Explanation to Rule 133(3) of the CGST Rules 2017 – 01.07.2017 to 27.06.2019	For the purposes of sub-rule (3) of rule 133 of the CGST Rules 2017- " <b>Concerned State</b> " means the State in respect of which the Authority passes an order.		
	Explanation to Rule 133(3) of the CGST Rules 2017 – 28.06.2019 to till date as amended by Notification No. 31/2019 –Central Tax dated 28 <sup>th</sup> June, 2019	For the purposes of sub-rule (3) of rule 133 of the CGST Rules 2017- " <b>Concerned State</b> " means the State [or Union Territory] in respect of which the Authority passes an order.		
<b>Concerned supplier</b>	Explanation to Section 52 of the CGST Act 2017	" <b>Concerned supplier</b> " shall mean the supplier of goods or services or both making supplies through the operator.		
<b>Consideration</b>	Section 2(31) of the CGST Act 2017	<p>"<b>Consideration</b>" in relation to the supply of goods or services or both includes—</p> <table border="1" data-bbox="758 1758 1428 1989"> <tr> <td>(a)</td> <td>any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;</td> </tr> </table>	(a)	any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;
(a)	any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;			



		<p>(b) the monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:</p> <p><b>Provided that</b> a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply;</p>
<b>Construction</b>	Explanation (1) to Clause 5 of Schedule II of the CGST Act 2017	" <b>Construction</b> " includes additions, alterations, replacements or remodelling of any existing civil structure;
<b>Consumer</b>	Explanation (f) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017-  <b>'Consumer'</b> has the same meaning as assigned to it in clause (d) of sub-section (1) of section 2 of the Consumer Protection Act, 1986 (68 of 1986), and includes consumer of goods on which central tax has been paid;
<b>Continuous journey</b>	Section 2(3) of the IGST Act 2017	<b>"Continuous journey"</b> means a journey for which a single or more than one ticket or invoice is issued at the same time, either by a single supplier of service or through an agent acting on behalf of more than one supplier of service, and which involves no stopover between any of the legs of the journey for which one or more separate tickets or invoices are issued.  <b>Explanation.</b> —For the purposes of this clause, the term "stopover" means a place where a passenger can disembark either to transfer to another conveyance or break his journey for a certain period in order to resume it at a later point of time;
<b>Continuous supply of goods</b>	Section 2(32) of the CGST Act 2017	<b>"Continuous supply of goods"</b> means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it by notification, specify;
<b>Continuous supply of services</b>	Section 2(33) of the CGST Act 2017	<b>"Continuous supply of services"</b> means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify;

<b>Contract carriage</b>	Paragraph 2 (t) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Contract carriage</b> ” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);				
	Explanation (a) to S.No.8 - of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9964 (Passenger transport services) –  “ <b>Contract carriage</b> ” has the meaning assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);				
	section 2 (7) of the Motor Vehicles Act, 1988 (59 of 1988);	“ <b>Contract carriage</b> ” means a motor vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract, whether expressed or implied, for the use of such vehicle as a whole for the carriage of passengers mentioned therein and entered into by a person with a holder of a permit in relation to such vehicle or any person authorised by him in this behalf on a fixed or an agreed rate or sum—				
		<table border="1"> <tr> <td>(i)</td> <td>on a time basis, whether or not with reference to any route or distance; or</td> </tr> <tr> <td>(ii)</td> <td>from one point to another, and in either case, without stopping to pick up or set down passengers not included in the contract anywhere during the journey, and includes— (i) a maxicab; and (ii) a motorcab notwithstanding the separate fares are charged for its passengers;</td> </tr> </table>	(i)	on a time basis, whether or not with reference to any route or distance; or	(ii)	from one point to another, and in either case, without stopping to pick up or set down passengers not included in the contract anywhere during the journey, and includes— (i) a maxicab; and (ii) a motorcab notwithstanding the separate fares are charged for its passengers;
		(i)	on a time basis, whether or not with reference to any route or distance; or			
(ii)	from one point to another, and in either case, without stopping to pick up or set down passengers not included in the contract anywhere during the journey, and includes— (i) a maxicab; and (ii) a motorcab notwithstanding the separate fares are charged for its passengers;					
<b>Conveyance</b>	Section 2(34) of the CGST Act 2017	“ <b>Conveyance</b> ” includes a vessel, an aircraft and a vehicle;				
<b>Corporate debtor</b>	Explanation to Notification No. 11/2020 – Central Tax dated 21st March, 2020	For the purposes of this notification,-  “ <b>Corporate debtor</b> ” shall have the same meaning as assigned in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).				
	Section 3(8) of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).	“ <b>corporate debtor</b> ” means a corporate person who owes a debt to any person;				
<b>Corporate insolvency resolution professional</b>	Explanation to Notification No. 11/2020 – Central Tax dated 21st March, 2020	For the purposes of this notification –  “ <b>Corporate insolvency resolution professional</b> ”, shall have the same meaning as assigned in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).				
	Section 5(27) of the Insolvency and	“ <b>Resolution professional</b> ”, for the purposes of this Part, means an insolvency professional appointed to conduct the				

	Bankruptcy Code, 2016 (31 of 2016).	corporate insolvency resolution process and includes an interim resolution professional;																
<b>Cost accountant</b>	Section 2(35) of the CGST Act 2017- 01.07.2017 to 31.01.2019	“ <b>Cost accountant</b> ” means a cost accountant as defined in clause (c) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;																
	Section 2(35) of the CGST Act 2017- 01.02.2019 to till date	“ <b>Cost accountant</b> ” means a cost accountant as defined in [clause (b)] of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959;																
	Section 2 (b) of the Cost and Works Accountants Act, 1959;	“ <b>Cost accountant</b> ” means a person who is a member of the Institute;																
<b>Council</b>	Section 2(36) of the CGST Act 2017	“ <b>Council</b> ” means the Goods and Services Tax Council established under article 279A of the Constitution;																
	Section 2(1) (e) of the GST (Compensation to States) Act, 2017	“ <b>Council</b> ” means the Goods and Services Tax Council constituted under the provisions of article 279A of the Constitution;																
	Article 279A of the Constitution of India	<table border="1"> <tr> <td>(1)</td> <td>The President shall, within sixty days from the date of commencement of the Constitution (One Hundred and First Amendment) Act, 2016, by order, constitute a Council to be called the Goods and Services Tax Council.</td> </tr> <tr> <td>(2)</td> <td>The Goods and Services Tax Council shall consist of the following members, namely:— <table border="1"> <tr> <td>(a)</td> <td>the Union Finance Minister..... Chairperson;</td> </tr> <tr> <td>(b)</td> <td>the Union Minister of State in charge of Revenue or Finance.....</td> </tr> <tr> <td>(c)</td> <td>the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government.....Members.</td> </tr> </table> </td> </tr> <tr> <td>(3)</td> <td>The Members of the Goods and Services Tax Council referred to in sub-clause (c) of clause (2) shall, as soon as may be, choose one amongst themselves to be the Vice-Chairperson of the Council for such period as they may decide.</td> </tr> <tr> <td>(4)</td> <td><i>The Goods and Services Tax Council shall make recommendations to the Union and the States on—</i> <table border="1"> <tr> <td>(a)</td> <td>the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;</td> </tr> </table> </td> </tr> </table>	(1)	The President shall, within sixty days from the date of commencement of the Constitution (One Hundred and First Amendment) Act, 2016, by order, constitute a Council to be called the Goods and Services Tax Council.	(2)	The Goods and Services Tax Council shall consist of the following members, namely:— <table border="1"> <tr> <td>(a)</td> <td>the Union Finance Minister..... Chairperson;</td> </tr> <tr> <td>(b)</td> <td>the Union Minister of State in charge of Revenue or Finance.....</td> </tr> <tr> <td>(c)</td> <td>the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government.....Members.</td> </tr> </table>	(a)	the Union Finance Minister..... Chairperson;	(b)	the Union Minister of State in charge of Revenue or Finance.....	(c)	the Minister in charge of Finance or Taxation or any other Minister nominated by each State Government.....Members.	(3)	The Members of the Goods and Services Tax Council referred to in sub-clause (c) of clause (2) shall, as soon as may be, choose one amongst themselves to be the Vice-Chairperson of the Council for such period as they may decide.	(4)	<i>The Goods and Services Tax Council shall make recommendations to the Union and the States on—</i> <table border="1"> <tr> <td>(a)</td> <td>the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;</td> </tr> </table>	(a)	the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;
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				(b) the goods and services that may be subjected to, or exempted from the goods and services tax;
				(c) model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;
				(d) the threshold limit of turnover below which goods and services may be exempted from goods and services tax;
				(e) the rates including floor rates with bands of goods and services tax;
				(f) any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster;
				(g) special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand; and
				(h) any other matter relating to the goods and services tax, as the Council may decide.
		(5)	The Goods and Services Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.	
		(6)	While discharging the functions conferred by this article, the Goods and Services Tax Council shall be guided by the need for a harmonised structure of goods and services tax and for the development of a harmonised national market for goods and services.	
		(7)	One-half of the total number of Members of the Goods and Services Tax Council shall constitute the quorum at its meetings.	
		(8)	The Goods and Services Tax Council shall determine the procedure in the performance of its functions.	

		<p>(9) Every decision of the Goods and Services Tax Council shall be taken at a meeting, by a majority of not less than three-fourths of the weighted votes of the members present and voting, in accordance with the following principles, namely:—</p> <table border="1" data-bbox="890 436 1517 712"> <tr> <td data-bbox="890 436 975 571">(a)</td> <td data-bbox="975 436 1517 571">the vote of the Central Government shall have a weightage of onethird of the total votes cast, and</td> </tr> <tr> <td data-bbox="890 571 975 712">(b)</td> <td data-bbox="975 571 1517 712">the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast,</td> </tr> </table> <p>in that meeting.</p> <p>(10) No act or proceedings of the Goods and Services Tax Council shall be invalid merely by reason of—</p> <table border="1" data-bbox="890 902 1517 1164"> <tr> <td data-bbox="890 902 975 974">(a)</td> <td data-bbox="975 902 1517 974">any vacancy in, or any defect in, the constitution of the Council; or</td> </tr> <tr> <td data-bbox="890 974 975 1059">(b)</td> <td data-bbox="975 974 1517 1059">any defect in the appointment of a person as a Member of the Council; or</td> </tr> <tr> <td data-bbox="890 1059 975 1164">(c)</td> <td data-bbox="975 1059 1517 1164">any procedural irregularity of the Council not affecting the merits of the case</td> </tr> </table> <p>(11) The Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute —</p> <table border="1" data-bbox="890 1265 1517 1507"> <tr> <td data-bbox="890 1265 975 1337">(a)</td> <td data-bbox="975 1265 1517 1337">between the Government of India and one or more States; or</td> </tr> <tr> <td data-bbox="890 1337 975 1471">(b)</td> <td data-bbox="975 1337 1517 1471">between the Government of India and any State or States on one side and one or more other States on the other side; or</td> </tr> <tr> <td data-bbox="890 1471 975 1507">(c)</td> <td data-bbox="975 1471 1517 1507">between two or more States,</td> </tr> </table> <p>arising out of the recommendations of the Council or implementation thereof."</p>	(a)	the vote of the Central Government shall have a weightage of onethird of the total votes cast, and	(b)	the votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast,	(a)	any vacancy in, or any defect in, the constitution of the Council; or	(b)	any defect in the appointment of a person as a Member of the Council; or	(c)	any procedural irregularity of the Council not affecting the merits of the case	(a)	between the Government of India and one or more States; or	(b)	between the Government of India and any State or States on one side and one or more other States on the other side; or	(c)	between two or more States,
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<b>Courier agency</b>	Paragraph 2 (u) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Courier agency</b> ” means any person engaged in the door-to-door transportation of time-sensitive documents, goods or articles utilising the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles;																
<b>Court</b>	Explanation (ii) to Chapter XVI of the CGST Act 2017	“ <b>Court</b> ” means the District Court, High Court or Supreme Court.																

<b>Credit note</b>	Section 2(37) of the CGST Act 2017	<b>"Credit note"</b> means a document issued by a registered person under sub-section (1) of section 34;
<b>Customs frontiers of India</b>	Section 2(4) of the IGST Act 2017	<b>"Customs frontiers of India"</b> means the limits of a customs area as defined in section 2 of the Customs Act, 1962;
	Section 2 (11) of the Customs Act, 1962;	<b>"Customs area"</b> means the area of a customs station <sup>14</sup> [for a warehouse] and includes any area in which imported goods or export goods are ordinarily kept before clearance by Customs Authorities;
<b>Customs station</b>	Paragraph 2 (v) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>"Customs station"</b> shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 (52 of 1962);
	Section 2 (13) of the Customs Act, 1962 (52 of 1962);	<b>"customs station"</b> means any customs port, <sup>16</sup> [customs airport, international courier terminal, foreign post office] or land customs station;
<b>Debit note</b>	Section 2(38) of the CGST Act 2017	<b>"Debit note"</b> means a document issued by a registered person under sub-section (3) of section 34;
<b>Declared tariff</b>	Paragraph 2 (w) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>"Declared tariff"</b> includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air-conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit;
	Explanation (xxxv) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.20/2019-Central Tax (Rate) dated 30 <sup>th</sup> September, 2019	<b>"Declared tariff"</b> means charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit.
<b>Deemed exports</b>	Section 2(39) of the CGST Act 2017	<b>"Deemed exports"</b> means such supplies of goods as may be notified under section 147;
	Section 147 of the CGST Act 2017	<b>Deemed exports.-</b> The Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India.

<b>Designated authority</b>	Section 2(40) of the CGST Act 2017	<b>"Designated authority"</b> means such authority as may be notified by the Board;
	Section 2(3) of the UTGST Act 2017	<b>"Designated authority"</b> means such authority as may be notified by the Commissioner;
<b>Development works</b>	Explanation (xxii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>"Development works"</b> means the external development works and internal development works on immovable property;
<b>Director</b>	Explanation (ii) to Section 137 of the CGST Act 2017	<b>"Director"</b> , in relation to a firm, means a partner in the firm.
<b>Distributor or selling agent</b>	Paragraph 2 (x) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>"Distributor or selling agent"</b> means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;
<b>Document</b>	Section 2(41) of the CGST Act 2017	<b>"Document"</b> includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000;
	Section 2 (t) of the Information Technology Act, 2000;	<b>"Electronic record"</b> means data, record or data generated, image or sound stored, received or sent in an electronic form or micro film or computer generated micro fiche;
<b>Drawback</b>	Section 2(42) of the CGST Act 2017	<b>"Drawback"</b> in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any imported inputs or on any domestic inputs or input services used in the manufacture of such goods;
<b>Duty</b>	Explanation (g) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017-  <b>'Duty'</b> means the duty paid under the Central Excise Act, 1944 (1 of 1944) or the Customs Act, 1962 (52 of 1962);
<b>E-books</b>	Explanation to S.No.22 (i) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by	For the purposes of this notification,  <b>"E-books"</b> means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied online which can be read on a computer or a hand held device.

	Notification No.13/2018-Central Tax (Rate) dated 26 <sup>th</sup> July, 2018							
<b>Educational institution</b>	Paragraph 2 (y) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Educational institution”</b> means an institution providing services by way of,-</p> <table border="1"> <tr> <td>(i)</td> <td>pre-school education and education up to higher secondary school or equivalent;</td> </tr> <tr> <td>(ii)</td> <td>education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;</td> </tr> <tr> <td>(iii)</td> <td>education as a part of an approved vocational education course;</td> </tr> </table>	(i)	pre-school education and education up to higher secondary school or equivalent;	(ii)	education as a part of a curriculum for obtaining a qualification recognised by any law for the time being in force;	(iii)	education as a part of an approved vocational education course;
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(iii)	education as a part of an approved vocational education course;							
	Paragraph 2 (z) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Electricity transmission or distribution utility”</b> means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003 (36 of 2003); or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government;</p>						
<b>Electrically operated vehicles</b>	Explanation to Entry No. 242A of Schedule I of Notification No.1/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017 as amended by Notification No. 12/2019-Central Tax (Rate) dated 31 <sup>st</sup> July, 2019	<p>For the purposes of this entry,</p> <p><b>“Electrically operated vehicles”</b> means vehicles which are run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicles and shall include E-bicycles.”;</p>						
<b>Electrically operated vehicles</b>	Explanation to Entry No. 22(aa) of Table of Notification No.12/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017 as amended by Notification No. 13/2019-Central Tax (Rate) dated 31 <sup>st</sup> July, 2019	<p>For the purposes of this entry –</p> <p><b>“Electrically operated vehicle”</b> means vehicle falling under Chapter 87 in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975) which is run solely on electrical energy derived from an external source or from one or more electrical batteries fitted to such road vehicle</p>						



<b>Electronic cash ledger</b>	Section 2(43) of the CGST Act 2017	<b>“Electronic cash ledger”</b> means the electronic cash ledger referred to in subsection (1) of section 49;														
<b>Electronic commerce</b>	Section 2(44) of the CGST Act 2017	<b>“Electronic commerce”</b> means the supply of goods or services or both, including digital products over digital or electronic network;														
<b>Electronic commerce operator</b>	Section 2(45) of the CGST Act 2017	<b>“Electronic commerce operator”</b> means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;														
<b>Electronic credit</b>	Section 2(46) of the CGST Act 2017	<b>“Electronic credit ledger”</b> means the electronic credit ledger referred to in sub-section (2) of section 49;														
<b>Eligible duties</b>	Explanation 1 to Section 140 of the CGST Act 2017	<p>For the purposes of sub-sections (3), (4) and (6) of Section 140 of the CGST Act 2017,</p> <p><b>“Eligible duties”</b> means—</p> <table border="1"> <tr> <td>(i)</td> <td>the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;</td> </tr> <tr> <td>(ii)</td> <td>the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975;</td> </tr> <tr> <td>(iii)</td> <td>the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975;</td> </tr> <tr> <td>(iv)</td> <td>[*****]</td> </tr> <tr> <td>(v)</td> <td>the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985;</td> </tr> <tr> <td>(vi)</td> <td>the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985; and</td> </tr> <tr> <td>(vii)</td> <td>the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001,</td> </tr> </table> <p>in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day.</p>	(i)	the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;	(ii)	the additional duty leviable under sub-section (1) of section 3 of the Customs Tariff Act, 1975;	(iii)	the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act, 1975;	(iv)	[*****]	(v)	the duty of excise specified in the First Schedule to the Central Excise Tariff Act, 1985;	(vi)	the duty of excise specified in the Second Schedule to the Central Excise Tariff Act, 1985; and	(vii)	the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001,
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(vii)	the National Calamity Contingent Duty leviable under section 136 of the Finance Act, 2001,															
<b>Eligible duties and taxes</b>	Explanation 2 and 3 to Section 140 of the CGST Act 2017	<p>For the purposes of sub-sections (5),-</p> <p><b>“Eligible duties and taxes”</b> means—</p> <table border="1"> <tr> <td>(i)</td> <td>the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;</td> </tr> </table>	(i)	the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957;												
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<b>E-rickshaw</b>	Paragraph 2 (za) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“E-rickshaw”</b> means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf;</p>												
<b>Exempt supply</b>	Section 2(47) of the CGST Act 2017	<b>“Exempt supply”</b> means supply of any goods or services or both which attracts nil rate of tax or which may be wholly exempt from tax under section 11, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;												
	Section 2(4) of the UTGST Act 2017	<b>“Exempt supply”</b> means supply of any goods or services or both which attracts <i>nil</i> rate of tax or which may be exempt from tax under section 8, or under section 6 of the Integrated Goods and Services Tax Act, and includes non-taxable supply;												
<b>Existing law</b>	Section 2(48) of the CGST Act 2017	<b>“Existing law”</b> means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by Parliament or any Authority												

		or person having the power to make such law, notification, order, rule or regulation;										
	Section 2(5) of the UTGST Act 2017	“ <b>Existing law</b> ” means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by Parliament or any Authority or person having the power to make such law, notification, order, rule or regulation;										
<b>Export of goods</b>	Section 2(5) of the IGST Act 2017	“ <b>Export of goods</b> ” with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India;										
<b>Export of services</b>	Section 2(6) of the IGST Act 2017	<p>“<b>Export of services</b>” means the supply of any service when,—</p> <table border="1"> <tr> <td>(i)</td> <td>the supplier of service is located in India;</td> </tr> <tr> <td>(ii)</td> <td>the recipient of service is located outside India;</td> </tr> <tr> <td>(iii)</td> <td>the place of supply of service is outside India;</td> </tr> <tr> <td>(iv)</td> <td>the payment for such service has been received by the supplier of service in convertible foreign exchange <sup>1</sup>[or in Indian rupees wherever permitted by the Reserve Bank of India]; and</td> </tr> <tr> <td>(v)</td> <td>the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with <i>Explanation 1</i> in section 8;</td> </tr> </table>	(i)	the supplier of service is located in India;	(ii)	the recipient of service is located outside India;	(iii)	the place of supply of service is outside India;	(iv)	the payment for such service has been received by the supplier of service in convertible foreign exchange <sup>1</sup> [or in Indian rupees wherever permitted by the Reserve Bank of India]; and	(v)	the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with <i>Explanation 1</i> in section 8;
(i)	the supplier of service is located in India;											
(ii)	the recipient of service is located outside India;											
(iii)	the place of supply of service is outside India;											
(iv)	the payment for such service has been received by the supplier of service in convertible foreign exchange <sup>1</sup> [or in Indian rupees wherever permitted by the Reserve Bank of India]; and											
(v)	the supplier of service and the recipient of service are not merely establishments of a distinct person in accordance with <i>Explanation 1</i> in section 8;											
<b>Export Oriented Unit</b>	Explanation (3) to Notification No. 48/2017-Central Tax dated 18 <sup>th</sup> October, 2017	<p>For the purposes of this notification, –</p> <p>“<b>Export Oriented Unit</b>” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of <b>Chapter 6 of the Foreign Trade Policy 2015-20</b>.</p>										
<b>Export Promotion Capital Goods Authorisation</b>	Explanation (2) to Notification No. 48/2017-Central Tax dated 18 <sup>th</sup> October, 2017	<p>For the purposes of this notification, –</p> <p><b>Export Promotion Capital Goods Authorisation</b> means an authorisation issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports.</p>										
<b>External development works</b>	Explanation (xxiii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as	“ <b>External development works</b> ” includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the										

	amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	periphery of, or outside, a project for its benefit, as may be provided under the local laws;				
<b>E-waste</b>	Explanation to Entry No. 234A of Schedule I of Notification No.1/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017 as amended by Notification No. 34/2017-Central Tax (Rate) dated 13 <sup>th</sup> October, 2017	For the purpose of this entry –  “ <b>E-waste</b> ” means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016, published in the Gazette of India vide G.S.R. 338 (E) dated the 23 <sup>rd</sup> March, 2016, including the components, consumables, parts and spares which make these products operational”;				
	Explanation to Entry No. 234A of Schedule I of Notification No.1/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017 as amended by Notification No. 41/2017-Central Tax (Rate) dated 14 <sup>th</sup> November, 2017	For the purpose of this entry –  “ <b>E-waste</b> “ means electrical and electronic equipment listed in Schedule I of the E-Waste (Management) Rules, 2016 (published in the Gazette of India vide G.S.R. 338 (E) dated the 23 <sup>rd</sup> March, 2016), whole or in part if discarded as waste by the consumer or bulk consumer”				
<b>Family</b>	Section 2(49) of the CGST Act 2017	<p>“<b>Family</b>” means,—</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(a)</td> <td>the spouse and children of the person, and</td> </tr> <tr> <td>(b)</td> <td>the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;</td> </tr> </table>	(a)	the spouse and children of the person, and	(b)	the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;
(a)	the spouse and children of the person, and					
(b)	the parents, grand-parents, brothers and sisters of the person if they are wholly or mainly dependent on the said person;					
<b>Financial institution</b>	Explanation (c) to Section 13(8) of the IGST Act 2017	“ <b>Financial institution</b> ” shall have the same meaning as assigned to it in <b>clause (c) of section 45-I of the Reserve Bank of India Act, 1934;</b>				
	Paragraph 2 (zaa) to Notification No.12/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017 as amended by Notification No.28/2018-Central Tax (Rate) dated 31 <sup>st</sup> December, 2018	“ <b>Financial institution</b> ” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934(2 of 1934).				

		<p><b>“Financial institution”</b> means any non-banking institution which carries on as its business or part of its business any of the following activities, namely: –</p> <table border="1"> <tr> <td data-bbox="778 342 879 450">(i)</td> <td data-bbox="879 342 1517 450">the financing, whether by way of making loans or advances or otherwise, of any activity other than its own:</td> </tr> <tr> <td data-bbox="778 450 879 595">(ii)</td> <td data-bbox="879 450 1517 595">the acquisition of shares, stock, bonds, debentures or securities issued by a Government or local authority or other marketable securities of a like nature:</td> </tr> <tr> <td data-bbox="778 595 879 734">(iii)</td> <td data-bbox="879 595 1517 734">letting or delivering of any goods to a hirer under a hire-purchase agreement as defined in clause (c) of section 2 of the Hire-Purchase Act, 1972:</td> </tr> <tr> <td data-bbox="778 734 879 808">(iv)</td> <td data-bbox="879 734 1517 808">the carrying on of any class of insurance business;</td> </tr> <tr> <td data-bbox="778 808 879 983">(v)</td> <td data-bbox="879 808 1517 983">managing, conducting or supervising, as foreman, agent or in any other capacity, of chits or kuries as defined in any law which is for the time being in force in any State, or any business, which is similar thereto;</td> </tr> <tr> <td data-bbox="778 983 879 1368">(v)</td> <td data-bbox="879 983 1517 1368">collecting, for any purpose or under any scheme or arrangement by whatever name called, monies in lumpsum or otherwise, by way of subscriptions or by sale of units, or other instruments or in any other manner and awarding prizes or gifts, whether in cash or kind, or disbursing monies in any other way, to persons from whom monies are collected or to any other person, 1[but does not include any institution, which carries on as its principal business,–</td> </tr> <tr> <td data-bbox="879 1368 986 1435">(a)</td> <td data-bbox="986 1368 1517 1435">agricultural operations; or</td> </tr> <tr> <td data-bbox="879 1435 986 1518">(aa)</td> <td data-bbox="986 1435 1517 1518">industrial activity; or</td> </tr> <tr> <td data-bbox="879 1518 986 1630">(b)</td> <td data-bbox="986 1518 1517 1630">the purchase or sale of any goods (other than securities) or the providing of any services; or</td> </tr> <tr> <td data-bbox="879 1630 986 1877">(c)</td> <td data-bbox="986 1630 1517 1877">the purchase, construction or sale of immovable property, so however, that no portion of the income of the institution is derived from the financing of purchases, constructions or sales of immovable property by other persons;]</td> </tr> </table> <p>Explanation. – For the purposes of this clause, “industrial activity” means any activity specified in sub-clauses (i) to (xviii) of clause</p>	(i)	the financing, whether by way of making loans or advances or otherwise, of any activity other than its own:	(ii)	the acquisition of shares, stock, bonds, debentures or securities issued by a Government or local authority or other marketable securities of a like nature:	(iii)	letting or delivering of any goods to a hirer under a hire-purchase agreement as defined in clause (c) of section 2 of the Hire-Purchase Act, 1972:	(iv)	the carrying on of any class of insurance business;	(v)	managing, conducting or supervising, as foreman, agent or in any other capacity, of chits or kuries as defined in any law which is for the time being in force in any State, or any business, which is similar thereto;	(v)	collecting, for any purpose or under any scheme or arrangement by whatever name called, monies in lumpsum or otherwise, by way of subscriptions or by sale of units, or other instruments or in any other manner and awarding prizes or gifts, whether in cash or kind, or disbursing monies in any other way, to persons from whom monies are collected or to any other person, 1[but does not include any institution, which carries on as its principal business,–	(a)	agricultural operations; or	(aa)	industrial activity; or	(b)	the purchase or sale of any goods (other than securities) or the providing of any services; or	(c)	the purchase, construction or sale of immovable property, so however, that no portion of the income of the institution is derived from the financing of purchases, constructions or sales of immovable property by other persons;]
(i)	the financing, whether by way of making loans or advances or otherwise, of any activity other than its own:																					
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			(c) of section 2 of the Industrial Development Bank of India Act, 1964;			
<b>Fixed establishment</b>	Section 2(50) of the CGST Act 2017	“ <b>Fixed establishment</b> ” means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs;				
	Section 2(7) of the IGST Act 2017	“ <b>Fixed establishment</b> ” means a place (other than the registered place of business) which is characterised by a sufficient degree of permanence and suitable <b>structure</b> in terms of human and technical resources to supply services or to receive and use services for its own needs;				
<b>First stage dealer</b>	Explanation to Section 142 of the CGST Act 2017	For the purposes of Chapter XX, - “ <b>First stage dealer</b> ” shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 or the rules made thereunder.				
	Rule 2 (ij) of CENVAT Credit Rules 2004	“ <b>First stage dealer</b> ” means a dealer, who purchases the goods directly from,- <table border="1" data-bbox="778 1480 1517 1861"> <tr> <td>(i)</td> <td>the manufacturer under the cover of an invoice issued in terms of the provisions of Central Excise Rules, 2002 or from the depot of the said manufacturer, or from premises of the consignment agent of the said manufacturer or from any other premises from where the goods are sold by or on behalf of the said manufacturer, under cover of an invoice; or</td> </tr> <tr> <td>(ii)</td> <td>an importer or from the depot of an importer or from the premises of the consignment agent of the importer, under cover of an invoice;</td> </tr> </table>		(i)	the manufacturer under the cover of an invoice issued in terms of the provisions of Central Excise Rules, 2002 or from the depot of the said manufacturer, or from premises of the consignment agent of the said manufacturer or from any other premises from where the goods are sold by or on behalf of the said manufacturer, under cover of an invoice; or	(ii)
(i)	the manufacturer under the cover of an invoice issued in terms of the provisions of Central Excise Rules, 2002 or from the depot of the said manufacturer, or from premises of the consignment agent of the said manufacturer or from any other premises from where the goods are sold by or on behalf of the said manufacturer, under cover of an invoice; or					
(ii)	an importer or from the depot of an importer or from the premises of the consignment agent of the importer, under cover of an invoice;					
<b>Floor space index (FSI)</b>	Explanation (xxxi) to Notification No.11/2017-Central Tax (Rate) dated	“ <b>Floor space index (FSI)</b> ” shall mean the ratio of a building’s total floor area (gross floor area) to the size of the piece of land upon which it is built.				

	28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	
	Explanation (xiii) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.4/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Floor space index (FSI)”</b> shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.
	Explanation (n) to Notification No.13/2017-Central Tax (Rate), dated the 28 <sup>th</sup> June, 2017 as amended by Notification No. 5/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Floor space index (FSI)”</b> shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.
	Explanation (vi) to Notification No.06/2019-Central Tax(Rate) dated 29thMarch, 2019	For the purpose of this notification, - <b>“Floor space index (FSI)”</b> shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.
	Explanation (iv) to Notification No.07/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this notification, - <b>“Floor space index (FSI)”</b> shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built.
<b>Force majeure</b>	Explanation to Section 168A of the CGST Act 2017 – 31.03.2020 to till date	<b>“Force majeure”</b> means a case of war, epidemic, flood, drought, fire, cyclone, earthquake or any other calamity caused by nature or otherwise affecting the implementation of any of the provisions of this Act.
<b>Foreign Trade Policy</b>	Explanation (a) to Notification No.26/2018-CentralTax (Rate) dated 31 <sup>st</sup> December,2018	For the purpose of this notification, - <b>“Foreign Trade Policy ”</b> means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry vide notification No.41/2015-2020, dated the 5 <sup>th</sup> December, 2017, published in the Gazette of India, Extraordinary, Part-II, Section 3, Sub-Section (ii) vide S.O. 3813,dated the 5 <sup>th</sup> December, 2017;

<b>Foreman of a chit fund</b>	Explanation (b) to S.No.15 (i) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9971 (Financial and related services)–  “ <b>foreman of a chit fund</b> ” shall have the same meaning as is assigned to the expression “foreman” in clause (j) of section 2 of the Chit Funds Act, 1982 (40 of 1982).
	Section 2 (j) of the Chit Funds Act, 1982 (40 of 1982).	“ <b>Foreman</b> ” means the person who under the chit agreement is responsible for the conduct of the chit and includes any person discharging the functions of the foreman under section 39;
<b>FORM</b>	Rule 2(b) of the CGST Rules 2017	“ <b>FORM</b> ” means a Form appended to these rules;
<b>Fund</b>	Section 2(51) of the CGST Act 2017	“ <b>Fund</b> ” means the Consumer Welfare Fund established under section 57;
	Explanation (h) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017-  ‘ <b>Fund</b> ’ means the Consumer Welfare Fund established by the Central Government under sub-section (1) of section 12C of the Central Excise Act, 1944 (1 of 1944) and section 57 of the Central Goods and Services Tax Act, 2017 (12 of 2017);
	Section 2(1) (f) of the GST (Compensation to States) Act, 2017	“ <b>Fund</b> ” means the Goods and Services Tax Compensation Fund referred to in section 10;
<b>General insurance business</b>	Paragraph 2 (zb) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>General insurance business</b> ” has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);
	Section 3 (g) of the General Insurance Business (Nationalisation) Act, 1972 (57 of 1972);	“ <b>General insurance business</b> ” means fire, marine or miscellaneous insurance business, whether carried on singly or in combination with one or more of them, but does not include capital redemption business and annuity certain business.
<b>General public</b>	Paragraph 2 (zc) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>General public</b> ” means the body of people at large sufficiently defined by some common quality of public or impersonal nature;
<b>Goods</b>	Section 2(52) of the CGST Act 2017	“ <b>Goods</b> ” means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under a contract of supply;



<b>Goods carriage</b>	Paragraph 2 (zd) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Goods carriage</b> ” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
	Explanation (xii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.27/2018-Central Tax (Rate) dated 31 <sup>st</sup> December, 2018	For the purposes of this notification –  “ <b>Goods carriage</b> ” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);
	Section 2 (14) of the Motor Vehicles Act, 1988 (59 of 1988);	“ <b>Goods carriage</b> ” means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods;
<b>Government</b>	Section 2(53) of the CGST Act 2017	“ <b>Government</b> ” means the Central Government;
<b>Goods and Services Tax (Compensation to States) Act</b>	Section 2(54) of the CGST Act 2017	“ <b>Goods and Services Tax (Compensation to States) Act</b> ” means the Goods and Services Tax (Compensation to States) Act, 2017;
	Section 2(8) of the IGST Act 2017	“ <b>Goods and Services Tax (Compensation to States) Act</b> ” means the Goods and Services Tax (Compensation to States) Act, 2017
<b>Goods and services tax practitioner</b>	Section 2(55) of the CGST Act 2017	“ <b>Goods and services tax practitioner</b> ” means any person who has been approved under section 48 to act as such practitioner;
<b>Goods transport agency</b>	Paragraph 2 (ze) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- “ <b>Goods transport agency</b> ” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called;
	Explanation to S.No.11 of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9967(Supporting services in transport)–  “ <b>Goods transport agency</b> ” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.
	Explanation to S.No.9 (iii) and 11(i) of Notification	“ <b>Goods transport agency</b> ” means any person who provides service in relation to transport of goods by

	No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.20/2017-Central Tax (Rate) dated 22 <sup>nd</sup> August, 2017	road and issues consignment note, by whatever name called.				
	Clause xxxx to Notification No.11/2017-Central Tax(Rate) dated 28th June, 2017 as amended by Notification No. 3/2022-Central Tax (Rate) dated 13.07.2022	For the purposes of this notification – <b>‘Goods transport agency’</b> means, - any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called.”				
<b>Government</b>	Section 2(9) of the IGST Act 2017	<b>“Government”</b> means the Central Government;				
	Section 2(6) of the UTGST Act 2017	<b>“Government”</b> means the Administrator or any Authority or officer authorised to act as Administrator by the Central Government;				
<b>Governmental authority</b>	Paragraph 2 (zf) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Governmental authority”</b> has the same meaning as assigned to it in the Explanation to clause (16) of section 2 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017);				
	Paragraph 2 (zf) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017 as amended by Notification No.32/2017-Central Tax (Rate) dated 13 <sup>th</sup> October, 2017	<b>“Governmental Authority”</b> means an authority or a board or any other body, -  <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(i)</td> <td>set up by an Act of Parliament or a State Legislature; or</td> </tr> <tr> <td>(ii)</td> <td>established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.;</td> </tr> </table>	(i)	set up by an Act of Parliament or a State Legislature; or	(ii)	established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.;
	(i)	set up by an Act of Parliament or a State Legislature; or				
(ii)	established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.;					
Explanation (ix) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.31/2017-Central Tax (Rate) dated 13 <sup>th</sup> October, 2017	For the purposes of this notification-  <b>“Governmental Authority”</b> means an authority or a board or any other body, -  <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(i)</td> <td>set up by an Act of Parliament or a State Legislature; or</td> </tr> </table>	(i)	set up by an Act of Parliament or a State Legislature; or			
(i)	set up by an Act of Parliament or a State Legislature; or					

		(ii) established by any Government, with 90per cent. or more participation by way of equity or control, to carry out any function entrusted to a Municipality under article 243 W of the Constitution or to a Panchayat under article 243 G of the Constitution.;				
<b>Government Entity</b>	Explanation (x) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.31/2017-Central Tax (Rate) dated 13 <sup>th</sup> October, 2017	For the purposes of this notification-  “ <b>Government Entity</b> ” means an authority or a board or any other body including a society, trust, corporation,  <table border="1"> <tr> <td>(i)</td> <td>set up by an Act of Parliament or State Legislature; or</td> </tr> <tr> <td>(ii)</td> <td>established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.</td> </tr> </table>	(i)	set up by an Act of Parliament or State Legislature; or	(ii)	established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.
	(i)	set up by an Act of Parliament or State Legislature; or				
	(ii)	established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.				
Paragraph 2 (zf) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.32/2017-Central Tax (Rate) dated 13 <sup>th</sup> October, 2017	For the purposes of this notification-  “ <b>Government Entity</b> ” means an authority or a board or any other body including a society, trust, corporation,  <table border="1"> <tr> <td>(i)</td> <td>set up by an Act of Parliament or State Legislature; or</td> </tr> <tr> <td>(ii)</td> <td>established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.</td> </tr> </table>	(i)	set up by an Act of Parliament or State Legislature; or	(ii)	established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.	
(i)	set up by an Act of Parliament or State Legislature; or					
(ii)	established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.					
Explanation (v) to Notification No.1/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No. 35/2017-Central Tax (Rate) dated 13 <sup>th</sup> October, 2017	For the purposes of this notification-  “ <b>Government Entity</b> ” means an authority or a board or any other body including a society, trust, corporation,  <table border="1"> <tr> <td>(i)</td> <td>set up by an Act of Parliament or State Legislature; or</td> </tr> <tr> <td>(ii)</td> <td>established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.</td> </tr> </table>	(i)	set up by an Act of Parliament or State Legislature; or	(ii)	established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.	
(i)	set up by an Act of Parliament or State Legislature; or					
(ii)	established by any Government, with 90per cent. or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority.					
<b>Handbook of Procedures</b>	Explanation (b) to Notification No.26/2018-Central Tax (Rate) dated 31 <sup>st</sup> December, 2018	For the purposes of this notification –  “ <b>Handbook of Procedures</b> ” means the Handbook of Procedure, notified by the Government of India in the Ministry of Commerce and Industry vide Public Notice No. 43/2015-2020, dated the 5 <sup>th</sup> December 2017, published in the Gazette of India, Extraordinary, Part-I, Section 1,				

		vide F. No. 01/94/180/333/AM 15/PC, dated the 5 <sup>th</sup> December 2017;
<b>Handicraft goods</b>	Explanation 1 to Rule 138 (1) of the CGST Rules 2017 – 01.07.2017 to 30.12.2018	For the purposes of Rule 138 of the CGST Rules 2017-  “ <b>Handicraft goods</b> ” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 32/2017-Central Tax dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1158 (E) dated the 15th September, 2017 as amended from time to time.”
	Explanation 1 to Rule 138 (1) of the CGST Rules 2017 – 31.12.2018 to till date	For the purposes of Rule 138 of the CGST Rules 2017-  “ <b>Handicraft goods</b> ” has the meaning as assigned to it in the Government of India, Ministry of Finance, notification No. 56/2018-Central Tax, dated the 23rd October, 2018, published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R 1056 (E), dated the 23rd October, 2018 as amended from time to time.
	Explanation to S.No.26 (i) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.46/2017-Central Tax (Rate) dated 14 <sup>th</sup> November 2017.	“ <b>Handicraft goods</b> ” shall have the same meaning as assigned to it in the notification No. 32/2017 -Central Tax, dated the 15th September, 2017 published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i), vide number G.S.R. 1158 (E), dated the 15th September, 2017 as amended from time to time.
	Notification No. 21/2018 -Central Tax (Rate) dated 26 <sup>th</sup> July, 2018	For the purpose of this notification –  “ <b>Handicraft goods</b> ” means - Goods predominantly made by hand even though some tools or machinery may also have been used in the process; such goods are graced with visual appeal in the nature of ornamentation or in-lay work or some similar work of a substantial nature; possess distinctive features, which can be aesthetic, artistic, ethnic or culturally attached and are amply different from mechanically produced goods of similar utility.
	Notification No. 32/2017 –Central Tax dated 15 <sup>th</sup> September, 2017	For the purposes of this notification –  “ <b>Handicraft goods</b> ” means the products mentioned in column (2) of the Table 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:

<p><b>Handmade matches</b></p>	<p>Explanation to Entry No. 187 of Schedule I of Notification No.1/2017-Central Tax (Rate) dated 28th June, 2017</p>	<p>For the purposes of this entry –</p> <p><b>“Handmade matches”</b> mean matches, in or in relation to the manufacture of which, none of the following processes is ordinarily carried on with the aid of power, namely: -</p> <table border="1" data-bbox="759 439 1532 719"> <tr> <td>(i)</td> <td>frame filling;</td> </tr> <tr> <td>(ii)</td> <td>dipping of splints in the composition for match heads;</td> </tr> <tr> <td>(iii)</td> <td>filling of boxes with matches;</td> </tr> <tr> <td>(iv)</td> <td>pasting of labels on match boxes, veneers or cardboards;</td> </tr> <tr> <td>(v)</td> <td>packaging</td> </tr> </table>	(i)	frame filling;	(ii)	dipping of splints in the composition for match heads;	(iii)	filling of boxes with matches;	(iv)	pasting of labels on match boxes, veneers or cardboards;	(v)	packaging
(i)	frame filling;											
(ii)	dipping of splints in the composition for match heads;											
(iii)	filling of boxes with matches;											
(iv)	pasting of labels on match boxes, veneers or cardboards;											
(v)	packaging											
<p><b>Heading</b></p>	<p>Explanation (iii) to Notification No.1/2017-Central Tax(Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification,</p> <p><b>“Heading”</b> shall mean heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p>										
	<p>Explanation (iii) to Schedule of Notification No.2/2017-Central Tax(Rate) dated 28th June, 2017</p>	<p>For the purposes of the Schedule,-</p> <p><b>“Heading”</b> shall mean heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p>										
	<p>Explanation (1) to Schedule of Notification No.3/2017-Central Tax(Rate) dated 28th June, 2017</p>	<p>In this notification –</p> <p><b>“Heading”</b> shall mean heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).</p>										
<p><b>Health care services</b></p>	<p>Paragraph 2 (zg) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Health care services”</b> means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;</p>										
	<p>Clause xxxix to Notification No.11/2017-Central Tax(Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification –</p> <p><b>‘Health care services’</b> means, - any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India and includes services by way of</p>										

	as amended by Notification No. 3/2022-Central Tax (Rate) dated 13.07.2022	transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma;						
<b>Hotel accommodation</b>	Explanation (xxxiv) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.20/2019-Central Tax (Rate) dated 30 <sup>th</sup> September, 2019	“ <b>Hotel accommodation</b> ” means supply, by way of accommodation in hotels, inns, guest houses, clubs, campsites or other commercial places meant for residential or lodging purposes including the supply of time share usage rights by way of accommodation.						
<b>Import of goods</b>	Section 2(10) of the IGST Act 2017	“ <b>Import of goods</b> ” with its grammatical variations and cognate expressions, means bringing goods into India from a place outside India;						
<b>Import of services</b>	Section 2(11) of the IGST Act 2017	“ <b>Import of services</b> ” means the supply of any service, where— <table border="1" data-bbox="758 1010 1528 1256"> <tr> <td>(i)</td> <td>the supplier of service is located outside India;</td> </tr> <tr> <td>(ii)</td> <td>the recipient of service is located in India; and</td> </tr> <tr> <td>(iii)</td> <td>the place of supply of service is in India;</td> </tr> </table>	(i)	the supplier of service is located outside India;	(ii)	the recipient of service is located in India; and	(iii)	the place of supply of service is in India;
(i)	the supplier of service is located outside India;							
(ii)	the recipient of service is located in India; and							
(iii)	the place of supply of service is in India;							
<b>Incubatee</b>	Paragraph 2 (zh) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Incubatee</b> ” means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park recognised by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products.						
<b>India</b>	Section 2(56) of the CGST Act 2017	“ <b>India</b> ” means the territory of India as referred to in article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, and the air space above its territory and territorial waters;						

<p><b>information technology software</b></p>	<p>Explanation (v) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification, “<b>information technology software</b>” means any representation of instructions, data, sound or image, including source code and object code, recorded in a machine readable form, and capable of being manipulated or providing interactivity to a user, by means of a computer or an automatic data processing machine or any other device or equipment.</p>					
<p><b>Inland waterway</b></p>	<p>Paragraph 2 (zi) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification, unless the context otherwise requires,- “<b>Inland waterway</b>” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 (82 of 1985) or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917 (1 of 1917)</p>					
	<p>Section 2 (h) of the Inland Waterways Authority of India Act, 1985 (82 of 1985)</p>	<p>“<b>National waterway</b>” means the inland waterway declared by section 2 of the National Waterway (Allahabad-Haldia Stretch of the Ganga-Bhagirathi-Hooghly River) Act, 1982 (49 of 1982), to be a national waterway.</p> <p><b>Explanation.</b>—If Parliament declares by law any other waterway to be a national waterway, then from the date on which such declaration takes effect, such other waterway—</p> <table border="1" data-bbox="759 1111 1541 1406"> <tr> <td data-bbox="759 1111 836 1218">(i)</td> <td data-bbox="836 1111 1541 1218">shall be deemed also to be a national waterway within the meaning of this clause; and</td> </tr> <tr> <td data-bbox="759 1218 836 1406">(ii)</td> <td data-bbox="836 1218 1541 1406">the provisions of this Act shall, with necessary modifications (including modification for construing any reference to the commencement of this Act as a reference to the date aforesaid), apply to such national waterway;</td> </tr> </table>	(i)	shall be deemed also to be a national waterway within the meaning of this clause; and	(ii)	the provisions of this Act shall, with necessary modifications (including modification for construing any reference to the commencement of this Act as a reference to the date aforesaid), apply to such national waterway;	
	(i)	shall be deemed also to be a national waterway within the meaning of this clause; and					
(ii)	the provisions of this Act shall, with necessary modifications (including modification for construing any reference to the commencement of this Act as a reference to the date aforesaid), apply to such national waterway;						
<p>Section 2 (b) of the Inland Vessels Act, 1917 (1 of 1917)</p>	<p>“<b>Inland water</b>” means-</p> <table border="1" data-bbox="759 1473 1541 1845"> <tr> <td data-bbox="759 1473 836 1581">(i)</td> <td data-bbox="836 1473 1541 1581">any canal, river, lake or other navigable water within a State,</td> </tr> <tr> <td data-bbox="759 1581 836 1711">(ii)</td> <td data-bbox="836 1581 1541 1711">any area of any tidal water deemed to be the inland water as defined by the Central Government under section 70,</td> </tr> <tr> <td data-bbox="759 1711 836 1845">(iii)</td> <td data-bbox="836 1711 1541 1845">waters declared by the Central Government to be smooth and partially smooth waters under clause (41) section 3 of the Merchant Shipping Act, 1958 (44 of 1958);</td> </tr> </table>	(i)	any canal, river, lake or other navigable water within a State,	(ii)	any area of any tidal water deemed to be the inland water as defined by the Central Government under section 70,	(iii)	waters declared by the Central Government to be smooth and partially smooth waters under clause (41) section 3 of the Merchant Shipping Act, 1958 (44 of 1958);
(i)	any canal, river, lake or other navigable water within a State,						
(ii)	any area of any tidal water deemed to be the inland water as defined by the Central Government under section 70,						
(iii)	waters declared by the Central Government to be smooth and partially smooth waters under clause (41) section 3 of the Merchant Shipping Act, 1958 (44 of 1958);						
<p><b>Input</b></p>	<p>Section 2(59) of the CGST Act 2017</p>	<p>“<b>Input</b>” means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;</p>					

<b>Input service</b>	Section 2(60) of the CGST Act 2017	<b>“Input service”</b> means any service used or intended to be used by a supplier in the course or furtherance of business;										
<b>Input Service Distributor</b>	Section 2(61) of the CGST Act 2017	<b>“Input Service Distributor”</b> means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office;										
<b>Input tax</b>	Section 2(62) of the CGST Act 2017	<p><b>“Input tax”</b> in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—</p> <table border="1"> <tr> <td>(a)</td> <td>the integrated goods and services tax charged on import of goods;</td> </tr> <tr> <td>(b)</td> <td>the tax payable under the provisions of sub-sections (3) and (4) of section 9;</td> </tr> <tr> <td>(c)</td> <td>the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;</td> </tr> <tr> <td>(d)</td> <td>the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or</td> </tr> <tr> <td>(e)</td> <td>the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act, but does not include the tax paid under the composition levy;</td> </tr> </table>	(a)	the integrated goods and services tax charged on import of goods;	(b)	the tax payable under the provisions of sub-sections (3) and (4) of section 9;	(c)	the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;	(d)	the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or	(e)	the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act, but does not include the tax paid under the composition levy;
	(a)	the integrated goods and services tax charged on import of goods;										
(b)	the tax payable under the provisions of sub-sections (3) and (4) of section 9;											
(c)	the tax payable under the provisions of sub-sections (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;											
(d)	the tax payable under the provisions of sub-sections (3) and (4) of section 9 of the respective State Goods and Services Tax Act; or											
(e)	the tax payable under the provisions of sub-sections (3) and (4) of section 7 of the Union Territory Goods and Services Tax Act, but does not include the tax paid under the composition levy;											
	Section 2(1) (g) of the GST (Compensation to States) Act, 2017	<p><b>“Input tax”</b> in relation to a taxable person, means,—</p> <table border="1"> <tr> <td>(i)</td> <td>cess charged on any supply of goods or services or both made to him;</td> </tr> <tr> <td>(ii)</td> <td>cess charged on import of goods and includes the cess payable on reverse charge basis;</td> </tr> </table>	(i)	cess charged on any supply of goods or services or both made to him;	(ii)	cess charged on import of goods and includes the cess payable on reverse charge basis;						
(i)	cess charged on any supply of goods or services or both made to him;											
(ii)	cess charged on import of goods and includes the cess payable on reverse charge basis;											
<b>Input tax credit</b>	Section 2(63) of the CGST Act 2017	<b>“Input tax credit”</b> means the credit of input tax;										
<b>Insurance agent</b>	Explanation (f) to Notification No.13/2017-Central Tax (Rate), dated the 28 <sup>th</sup> June, 2017 as amended by Notification No. 3/2018-Central Tax (Rate) dated 25 <sup>th</sup> January, 2018	<p>For purpose of this notification,-</p> <p><b>“Insurance agent”</b> shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938(4 of 1938).</p>										



	Section 2 (10) of the Insurance Act, 1938(4 of 1938).	<b>“Insurance agent”</b> means an insurance agent licensed under section 42 who receives or agrees to receive payment by way of commission or other remuneration in consideration of his soliciting or procuring insurance business 9 [including business relating to the continuance, renewal or revival of policies of insurance];		
<b>Insurance company</b>	Paragraph 2 (zj) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Insurance company”</b> means a company carrying on life insurance business or general insurance business;		
<b>Integrated Goods and Services Tax Act</b>	Section 2(57) of the CGST Act 2017	<b>“Integrated Goods and Services Tax Act”</b> means the Integrated Goods and Services Tax Act, 2017;		
<b>Integrated Goods and Services Tax Act</b>	Section 2(1) (h) of the GST (Compensation to States) Act, 2017	<b>“Integrated Goods and Services Tax Act”</b> means the Integrated Goods and Services Tax Act, 2017;		
<b>Integrated tax</b>	Section 2(58) of the CGST Act 2017	<b>“Integrated tax”</b> means the integrated goods and services tax levied under the Integrated Goods and Services Tax Act;		
	Section 2(12) of the IGST Act 2017	<b>“Integrated tax”</b> means the integrated goods and services tax levied under this Act;		
<b>Integrated tax</b>	Section 2(1) (i) of the GST (Compensation to States) Act, 2017	<b>“Integrated tax”</b> means the integrated goods and services tax levied and collected under the Integrated Goods and Services Tax Act;		
<b>Interest</b>	Paragraph 2 (zk) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Interest”</b> means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised;		
<b>Interested party</b>	Explanation (c) to Chapter XV of the CGST Rules 2017 – 01.07.2017 to 23.03.2018	For the purposes of Chapter XV of the CGST Rules 2017- <b>“Interested party”</b> includes-		
		<table border="1"> <tr> <td>(a)</td> <td>suppliers of goods or services under the proceedings; and</td> </tr> <tr> <td>(b)</td> <td>recipients of goods or services under the proceedings;</td> </tr> </table>	(a)	suppliers of goods or services under the proceedings; and
(a)	suppliers of goods or services under the proceedings; and			
(b)	recipients of goods or services under the proceedings;			

<b>Interested party</b>	Explanation (c) to Chapter XV of the CGST Rules 2017 – 23.03.2018 to till date	For the purposes of Chapter XV of the CGST Rules 2017- <b>“Interested party”</b> includes- <table border="1" data-bbox="759 342 1541 696"> <tr> <td data-bbox="759 342 839 416">(a)</td> <td data-bbox="839 342 1541 416">suppliers of goods or services under the proceedings; and</td> </tr> <tr> <td data-bbox="759 416 839 490">(b)</td> <td data-bbox="839 416 1541 490">recipients of goods or services under the proceedings;</td> </tr> <tr> <td data-bbox="759 490 839 696">(c)</td> <td data-bbox="839 490 1541 696">any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.</td> </tr> </table>	(a)	suppliers of goods or services under the proceedings; and	(b)	recipients of goods or services under the proceedings;	(c)	any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.
(a)	suppliers of goods or services under the proceedings; and							
(b)	recipients of goods or services under the proceedings;							
(c)	any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices.							
<b>Interim resolution professional</b>	Explanation to Notification No. 11/2020 – Central Tax dated 21st March, 2020	For the purposes of this notification – <b>“Interim resolution professional”</b> shall have the same meaning as assigned in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).						
<b>Intermediary</b>	Paragraph 2 (zl) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Intermediary”</b> has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017;						
	Section 2(13) of the IGST Act 2017	<b>“Intermediary”</b> means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account;						
<b>Internal development works</b>	Explanation (xxiv) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Internal development works”</b> means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and sullage water, solid waste management and disposal, water conservation, energy management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans;						
<b>Intra-State supply of goods</b>	Section 2(64) of the CGST Act 2017	<b>“Intra-State supply of goods”</b> shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;						
<b>Intra-State supply of services</b>	Section 2(65) of the CGST Act 2017	<b>“Intra-State supply of services”</b> shall have the same meaning as assigned to it in section 8 of the Integrated Goods and Services Tax Act;						

<b>Invoice” or “Tax invoice</b>	Section 2(66) of the CGST Act 2017	<b>“Invoice” or “Tax invoice”</b> means the tax invoice referred to in section 31;
<b>Invoice</b>	Explanation (i) to Rule 89 of the CGST Rules 2017	For the purposes of rule 89 of the CGST Rules 2017- <b>“Invoice”</b> means invoice conforming to the provisions contained in section 31;
<b>Inward supply</b>	Section 2(67) of the CGST Act 2017	<b>“Inward supply”</b> in relation to a person, shall mean receipt of goods or services or both whether by purchase, acquisition or any other means with or without consideration;
<b>Job work</b>	Section 2(68) of the CGST Act 2017	<b>“Job work”</b> means any treatment or process undertaken by a person on goods belonging to another registered person and the expression “job worker” shall be construed accordingly;
<b>Jurisdictional Commissioner</b>	Explanation (a) to Rule 87A of the CGST Rules 2017	For the purposes of sub-rule (13) of rule 87A of the CGST Rules 2017-  <b>“Jurisdictional Commissioner”</b> means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in <b>FORM GST PCT-1</b> . It shall refer to the Commissioner of Central Tax if the enrolling authority in <b>FORM GST PCT-1</b> has been selected as Centre, or the Commissioner of State Tax if the enrolling authority in <b>FORM GST PCT-1</b> has been selected as State;
<b>Legal service</b>	Paragraph 2 (zm) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Legal service”</b> means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority;
<b>Life insurance business</b>	Paragraph 2 (zn) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Life insurance business”</b> has the same meaning as assigned to it in clause (11) of section 2 of the Insurance Act, 1938 (4 of 1938);

	<p>Section 2 (11) of the Insurance Act, 1938 (4 of 1938);</p>	<p><b>“Life insurance business”</b> means the business of effecting contracts of insurance upon human life, including any contract whereby the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, and any contract which is subject to payment of premiums for a term dependent on human life and shall be deemed to include—</p> <table border="1" data-bbox="759 517 1533 891"> <tr> <td data-bbox="759 517 839 622">(a)</td> <td data-bbox="839 517 1533 622">the granting of disability and double or triple indemnity accident benefits, if so provided in the contract of insurance,</td> </tr> <tr> <td data-bbox="759 622 839 674">(b)</td> <td data-bbox="839 622 1533 674">the granting of annuities upon human life ; and</td> </tr> <tr> <td data-bbox="759 674 839 891">(c)</td> <td data-bbox="839 674 1533 891">the granting of superannuation allowances and annuities payable out of any fund applicable solely to the relief and maintenance of persons engaged or who have been engaged in any particular profession, trade or employment or of the dependents of such persons ;</td> </tr> </table>	(a)	the granting of disability and double or triple indemnity accident benefits, if so provided in the contract of insurance,	(b)	the granting of annuities upon human life ; and	(c)	the granting of superannuation allowances and annuities payable out of any fund applicable solely to the relief and maintenance of persons engaged or who have been engaged in any particular profession, trade or employment or of the dependents of such persons ;		
(a)	the granting of disability and double or triple indemnity accident benefits, if so provided in the contract of insurance,									
(b)	the granting of annuities upon human life ; and									
(c)	the granting of superannuation allowances and annuities payable out of any fund applicable solely to the relief and maintenance of persons engaged or who have been engaged in any particular profession, trade or employment or of the dependents of such persons ;									
<p><b>Life micro-insurance product</b></p>	<p>Paragraph 2 (zo) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017</p> <p>Regulation 2 (e) of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;</p>	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Life micro-insurance product”</b> shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro-insurance) Regulations, 2005;</p> <p><b>“Life micro-insurance product”</b> means a life insurance product designed as per terms stated in Schedule II of these regulations;</p>								
<p><b>Local authority</b></p>	<p>Section 2(69) of the CGST Act 2017 – 01.07.2017 to 31.01.2019</p>	<p><b>“Local authority”</b> means—</p> <table border="1" data-bbox="759 1525 1533 2009"> <tr> <td data-bbox="759 1525 839 1630">(a)</td> <td data-bbox="839 1525 1533 1630">a “Panchayat” as defined in clause (d) of article 243 of the Constitution;</td> </tr> <tr> <td data-bbox="759 1630 839 1736">(b)</td> <td data-bbox="839 1630 1533 1736">a “Municipality” as defined in clause (e) of article 243P of the Constitution;</td> </tr> <tr> <td data-bbox="759 1736 839 1912">(c)</td> <td data-bbox="839 1736 1533 1912">a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;</td> </tr> <tr> <td data-bbox="759 1912 839 2009">(d)</td> <td data-bbox="839 1912 1533 2009">a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;</td> </tr> </table>	(a)	a “Panchayat” as defined in clause (d) of article 243 of the Constitution;	(b)	a “Municipality” as defined in clause (e) of article 243P of the Constitution;	(c)	a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;	(d)	a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;
(a)	a “Panchayat” as defined in clause (d) of article 243 of the Constitution;									
(b)	a “Municipality” as defined in clause (e) of article 243P of the Constitution;									
(c)	a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;									
(d)	a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;									

		(e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;
		(f) a Development Board constituted under article 371 of the Constitution; or
		(g) a Regional Council constituted under article 371A of the Constitution;
	Section 2(69) of the CGST Act 2017 – 01.02.2019 to till date	<p><b>“Local authority”</b> means—</p> <p>(a) a “Panchayat” as defined in clause (d) of article 243 of the Constitution;</p> <p>(b) a “Municipality” as defined in clause (e) of article 243P of the Constitution;</p> <p>(c) a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;</p> <p>(d) a Cantonment Board as defined in section 3 of the Cantonments Act, 2006;</p> <p>(e) a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;</p> <p>(f) a Development Board constituted under article 371 [and article 371J] of the Constitution; or</p> <p>(g) a Regional Council constituted under article 371A of the Constitution;</p>
<b>Location of the recipient of services</b>	Section 2(70) of the CGST Act 2017	<p><b>“Location of the recipient of services”</b> means,-</p> <p>(a) where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;</p> <p>(b) where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</p> <p>(c) where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and</p> <p>(d) in absence of such places, the location of the usual place of residence of the recipient;</p>

	Section 2(14) of the IGST Act 2017	<p><b>“Location of the recipient of services”</b> means,—</p> <table border="1"> <tr> <td data-bbox="754 271 837 376">(a)</td> <td data-bbox="837 271 1532 376">where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td data-bbox="754 376 837 521">(b)</td> <td data-bbox="837 376 1532 521">where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</td> </tr> <tr> <td data-bbox="754 521 837 734">(c)</td> <td data-bbox="837 521 1532 734">where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and</td> </tr> <tr> <td data-bbox="754 734 837 808">(d)</td> <td data-bbox="837 734 1532 808">in absence of such places, the location of the usual place of residence of the recipient;</td> </tr> </table>	(a)	where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;	(b)	where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;	(c)	where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and	(d)	in absence of such places, the location of the usual place of residence of the recipient;
(a)	where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;									
(b)	where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;									
(c)	where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and									
(d)	in absence of such places, the location of the usual place of residence of the recipient;									
<b>Location of the supplier of services</b>	Section 2(71) of the CGST Act 2017	<p><b>“Location of the supplier of services”</b> means,—</p> <table border="1"> <tr> <td data-bbox="754 882 837 987">(a)</td> <td data-bbox="837 882 1532 987">where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td data-bbox="754 987 837 1149">(b)</td> <td data-bbox="837 987 1532 1149">where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</td> </tr> <tr> <td data-bbox="754 1149 837 1361">(c)</td> <td data-bbox="837 1149 1532 1361">where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and</td> </tr> <tr> <td data-bbox="754 1361 837 1435">(d)</td> <td data-bbox="837 1361 1532 1435">in absence of such places, the location of the usual place of residence of the supplier;</td> </tr> </table>	(a)	where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;	(b)	where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;	(c)	where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and	(d)	in absence of such places, the location of the usual place of residence of the supplier;
	(a)	where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;								
(b)	where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;									
(c)	where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provisions of the supply; and									
(d)	in absence of such places, the location of the usual place of residence of the supplier;									
	Section 2(15) of the IGST Act 2017	<p><b>“Location of the supplier of services”</b> means,—</p> <table border="1"> <tr> <td data-bbox="754 1547 837 1653">(a)</td> <td data-bbox="837 1547 1532 1653">where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td data-bbox="754 1653 837 1809">(b)</td> <td data-bbox="837 1653 1532 1809">where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</td> </tr> <tr> <td data-bbox="754 1809 837 1982">(c)</td> <td data-bbox="837 1809 1532 1982">where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and</td> </tr> </table>	(a)	where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;	(b)	where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;	(c)	where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and		
(a)	where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;									
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(c)	where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and									

		(d)	in absence of such places, the location of the usual place of residence of the supplier;
<b>Lottery authorised by State Governments</b>	Explanation (b) to Rule 31A (2) of CGST Rules 2017-01.07.2017 to 29.02.2020	For the purposes of sub-rule (2) of Rule 31A of CGST Rules 2017 –  “ <b>Lottery authorised by State Governments</b> ” means a lottery which is authorised to be sold in State(s) other than the organising State also;	
	Explanation 2 (1) to Entry No. 228 of Schedule IV to Notification No.1/2017-Central Tax (Rate) dated 28thJune, 2017	“ <b>Lottery authorised by State Governments</b> ” means a lottery which is authorised to be sold in State(s) other than the organising State also;	
<b>Lottery distributor or selling agent</b>	Explanation to Entry 5 of Notification No.4/2017-Central Tax (Rate) dated 28thJune, 2017	For the purposes of this entry, “ <b>Lottery distributor or selling agent</b> ” has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998 (17 of 1998).	
	Rule 2 (c) of the Lotteries (Regulation) Rules, 2010	“ <b>Distributor or selling agent</b> ” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State;	
<b>Lottery run by State Governments</b>	Explanation (a) to Rule 31A (2) of CGST Rules 2017 - 01.07.2017 to 29.02.2020	For the purposes of sub-rule (2) of Rule 31A of CGST Rules 2017 –  “ <b>Lottery run by State Governments</b> ” means a lottery not allowed to be sold in any State other than the organizing State;	
	Explanation 2 (1) to Entry No. 242 of Schedule II to Notification No.1/2017-Central Tax (Rate) dated 28thJune, 2017	“ <b>Lottery run by State Governments</b> ” means a lottery not allowed to be sold in any state other than the organising state	
<b>Man made fibres</b>	Explanation to S.No.26 (i) (b) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9988 (Manufacturing services on physical inputs (goods) owned by others) –  “ <b>Man made fibres</b> ” means staple fibres and filaments of organic polymers produced by manufacturing processes either,-	
		(a)	by polymerisation of organic monomers to produce polymers such as polyamides, polyesters, polyolefins or polyurethanes, or by chemical

		<p>modification of polymers produced by this process [for example, poly(vinyl alcohol) prepared by the hydrolysis of poly(vinyl acetate)]; or</p> <p>(b) by dissolution or chemical treatment of natural organic polymers (for example, cellulose) to produce polymers such as cuprammonium rayon (cupro) or viscose rayon, or by chemical modification of natural organic polymers (for example, cellulose, casein and other proteins, or alginic acid), to produce polymers such as cellulose acetate or alginates.</p>
<b>Manufacture</b>	Section 2(72) of the CGST Act 2017	<b>“Manufacture”</b> means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term “manufacturer” shall be construed accordingly;
	Explanation to Section 142 of the CGST Act 2017	For the purposes of Chapter XX,- <b>“Manufacture”</b> shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 or the rules made thereunder.
<b>Market value</b>	Section 2(73) of the CGST Act 2017	<b>“Market value”</b> shall mean the full amount which a recipient of a supply is required to pay in order to obtain the goods or services or both of like kind and quality at or about the same time and at the same commercial level where the recipient and the supplier are not related;
<b>Maxicab</b>	Explanation (b) to Notification No.17/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification,- <b>“Maxicab”</b> , shall have the same meanings as assigned in clause (22) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).
	section 2 (22) of the Motor Vehicles Act, 1988 (59 of 1988).	<b>“Maxicab”</b> means any motor vehicle constructed or adapted to carry more than six passengers, but not more than twelve passengers, excluding the driver, for hire or reward;
<b>Metered cab</b>	Paragraph 2 (zp) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Metered cab”</b> means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 (59 of 1988) and the rules made thereunder (but does not include radio taxi);
<b>Mining lease holder</b>	Explanation to Sr. No. 65B to	<b>“Mining lease holder”</b> means a person who has been granted mining lease, quarry lease or license or other



	Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.14/2018-CentralTax (Rate) dated 26thJuly, 2018	mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957(67 of 1957), the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957.
<b>Mixed supply</b>	Section 2(74) of the CGST Act 2017	<p><b>“Mixed supply”</b> means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute a composite supply.</p> <p><b>Illustration.</b>— A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately;</p>
<b>Mode of transport</b>	Explanation (b) to S.No.9 (vi) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.13/2018-Central Tax (Rate) dated 26 <sup>th</sup> July, 2018	<b>“Mode of transport”</b> means carriage of goods by road, air, rail, inland waterways or sea;
<b>Money</b>	Section 2(75) of the CGST Act 2017	<b>“Money”</b> means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveller cheque, money order, postal or electronic remittance or any other instrument recognised by the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value;
<b>Motor cab</b>	Explanation (b) to Notification No.17/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification,- <b>“Motorcab”</b> shall have the same meaning as assigned in clause (25) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).
	Section 2 (25) of the Motor Vehicles	<b>“Motorcab”</b> means any motor vehicle constructed or adapted to carry not more than six passengers excluding the driver for hire or reward;

	Act, 1988 (59 of 1988).	
<b>Motor cycle</b>	Explanation (b) to Notification No.17/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification,-  “ <b>Motor cycle</b> ” shall have the same meaning as assigned in clause (26) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988).
	Section 2 (26) of the Motor Vehicles Act, 1988 (59 of 1988).	“ <b>Motor cycle</b> ” means a two-wheeled motor vehicle, inclusive of any detachable side-car having an extra wheel, attached to the motor vehicle;
<b>Motor vehicle</b>	Section 2(76) of the CGST Act 2017	“ <b>Motor vehicle</b> ” shall have the same meaning as assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988;
	Explanation (b) to Notification No.17/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No. 17/2021-Central Tax (Rate) dated 18th November, 2021	“ <b>Motor vehicle</b> ” shall have the same meaning as assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988;
	Section 2 (28) of the Motor Vehicles Act, 1988 (59 of 1988).	“ <b>Motor vehicle</b> ” or “ <b>Vehicle</b> ” means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and includes a chassis to which a body has not been attached and a trailer; but does not include a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding twenty-five cubic centimetres;
<b>Multimodal transportation</b>	Explanation (a) to S.No.9 (vi) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.13/2018-Central Tax (Rate) dated 26 <sup>th</sup> July, 2018	“ <b>Multimodal transportation</b> ” means carriage of goods by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter;
	Explanation (c) to S.No.9 (vi) of	“ <b>Multimodal transporter</b> ” means a person who,-

	Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.13/2018-Central Tax (Rate) dated 26 <sup>th</sup> July, 2018	(A) enters into a contract under which he undertakes to perform multimodal transportation against freight; and (B) acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract.
<b>NACIN</b>	Explanation (b) to Rule 87A of the CGST Rules 2017	For the purposes of sub-rule (13) of rule 87A of the CGST Rules 2017-  "NACIN" means as notified by notification No. 24/2018-Central Tax, dated 28.05.2018.
<b>National Appellate Authority</b>	Section 95(f) of the CGST Act 2017 – From a date to be notified later	"National Appellate Authority" means the National Appellate Authority for Advance Ruling referred to in section 101A.]
<b>National park</b>	Paragraph 2 (zq) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  "National park" has the same meaning as assigned to it in clause (21) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972);
	Section 2 (21) of the Wild Life (Protection) Act, 1972 (53 of 1972);	"National Park" means an area declared, whether under sec.35. or sec.38 or deemed, under sub-section (3) of sec.66. to be declared, as a National Park.
<b>Net ITC</b>	Rule 89 (4) of the CGST Rules 2017 – 01.07.2017 to 22.10.2017	For the purposes of rule 89 (4) of the CGST Rules 2017-  "Net ITC" means input tax credit availed on inputs and input services during the relevant period;
<b>Net ITC</b>	Rule 89 (4) of the CGST Rules 2017 – 23.10.2017 to till date	For the purposes of rule 89 (4) of the CGST Rules 2017-  "Net ITC" means input tax credit availed on inputs and input services during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;
<b>Net ITC</b>	Rule 89 (5) of the CGST Rules 2017	For the purposes of rule 89 (5) of the CGST Rules 2017-  "Net ITC" shall mean input tax credit availed on inputs during the relevant period other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both;
<b>Net value of taxable supplies</b>	Explanation to Section 52(1) of the CGST Act 2017	"Net value of taxable supplies" shall mean the aggregate value of taxable supplies of goods or services or both, other than services notified under sub-section (5)

		of section 9, made during any month by all registered persons through the operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month.				
<b>Nil return or Nil details of outward supplies or Nil statement</b>	Explanation to Rule 67A of the CGST Rules 2017 – 05.05.2020 to 30.06.2020 vide Notification No.38/2020 – Central Tax	For the purpose of this rule, a <b>Nil return</b> shall mean a return under section 39 for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B				
<b>Nil return or Nil details of outward supplies or Nil statement</b>	Explanation to Rule 67A of the CGST Rules 2017 – 01.07.2020 to 14.10.2020 Notification No 58/2020 – Central Tax dated 1st July, 2020	For the purpose of this rule,-  a <b>Nil return or Nil details of outward supplies</b> shall mean a return under section 39 or details of outward supplies under section 37, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1, as the case may be.				
<b>Nil return or Nil details of outward supplies or Nil statement</b>	Explanation to Rule 67A of the CGST Rules 2017 – 15.10.2020 to till date as amended by Notification No. 79/2020 – Central Tax dated 15th October, 2020	For the purpose of rule 67A of the CGST Rules 2017-  “a <b>Nil return or Nil details of outward supplies or Nil statement</b> shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08, as the case may be.”				
<b>Nominated Agency</b>	Explanation (c) to Notification No.26/2018-Central Tax (Rate) dated 31 <sup>st</sup> December, 2018	For the purpose of this notification, -  “ <b>Nominated Agency</b> ” means entities mentioned in List 32 of Notification No. 50/2017-Customs, dated the 30 <sup>th</sup> June 2017 published Gazette of India, Extraordinary, Part-II, Section 3 sub-section (i), vide, number G. S. R. 785 (E), dated the 30th June, 2017;				
<b>Non-banking financial company</b>	Explanation (d) to Section 13(8) of the IGST Act 2017	“ <b>Non-banking financial company</b> ” means,— <table border="1" data-bbox="758 1646 1524 1892"> <tr> <td>(i)</td> <td>a financial institution which is a company;</td> </tr> <tr> <td>(ii)</td> <td>a non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme or arrangement or in any other manner, or lending in any manner; or</td> </tr> </table>	(i)	a financial institution which is a company;	(ii)	a non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme or arrangement or in any other manner, or lending in any manner; or
(i)	a financial institution which is a company;					
(ii)	a non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme or arrangement or in any other manner, or lending in any manner; or					

		(iii) such other non-banking institution or class of such institutions, as the Reserve Bank of India may, with the previous approval of the Central Government and by notification in the Official Gazette, specify.				
<b>Non-resident taxable person</b>	Section 2(77) of the CGST Act 2017	<b>“Non-resident taxable person”</b> means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India;				
<b>Non-taxable online recipient</b>	Section 2(16) of the IGST Act 2017 – 01.07.2017 to 31.01.2019	<p><b>“Non-taxable online recipient”</b> means any Government, local authority, governmental authority, an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.</p> <p><b>Explanation.</b>—For the purposes of this clause, the expression “governmental authority” means an authority or a board or any other body,—</p> <table border="1"> <tr> <td>(i)</td> <td>set up by an Act of Parliament or a State Legislature; or</td> </tr> <tr> <td>(ii)</td> <td>established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;</td> </tr> </table>	(i)	set up by an Act of Parliament or a State Legislature; or	(ii)	established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;
	(i)	set up by an Act of Parliament or a State Legislature; or				
(ii)	established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted to a municipality under article 243W of the Constitution;					
	Section 2(16) of the IGST Act 2017- 01.02.2019 to till date	<p><b>“Non-taxable online recipient”</b> means any Government, local authority, governmental authority, an individual or any other person not registered and receiving online information and database access or retrieval services in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory.</p> <p><b>Explanation.</b>—For the purposes of this clause, the expression “governmental authority” means an authority or a board or any other body,—</p> <table border="1"> <tr> <td>(i)</td> <td>set up by an Act of Parliament or a State Legislature; or</td> </tr> <tr> <td>(ii)</td> <td>established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted [to a Panchayat under article 243G or] to a municipality under article 243W of the Constitution;</td> </tr> </table>	(i)	set up by an Act of Parliament or a State Legislature; or	(ii)	established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted [to a Panchayat under article 243G or] to a municipality under article 243W of the Constitution;
(i)	set up by an Act of Parliament or a State Legislature; or					
(ii)	established by any Government, with ninety per cent. or more participation by way of equity or control, to carry out any function entrusted [to a Panchayat under article 243G or] to a municipality under article 243W of the Constitution;					

<b>Non-taxable supply</b>	Section 2(78) of the CGST Act 2017	<b>“Non-taxable supply”</b> means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act;
<b>Non-taxable territory</b>	Section 2(79) of the CGST Act 2017	<b>“Non-taxable territory”</b> means the territory which is outside the taxable territory;
<b>Notification</b>	Section 2(80) of the CGST Act 2017	<b>“Notification”</b> means a notification published in the Official Gazette and the expressions “notify” and “notified” shall be construed accordingly;
<b>Omnibus</b>	Explanation (b) to Notification No.17/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No. 17/2021-Central Tax (Rate) dated 18th November, 2021	<b>“Omnibus”</b> shall have the same meaning as assigned in clause (29) of section 2 of the Motor Vehicle Act, 1988 (59 of 1988).
<b>Ongoing project</b>	Explanation 2 (xii) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017-  <b>“Ongoing project”</b> shall have the same meaning as assigned to it in notification No. 11/2017- Central Tax (Rate), dated the 28th June, 2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended;

	<p>Explanation (xx) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29<sup>th</sup> March, 2019</p>	<p><b>“Ongoing project”</b> shall mean a project which meets all the following conditions, namely-</p> <table border="1" data-bbox="778 300 1522 1323"> <tr> <td data-bbox="778 300 858 898">(a)</td> <td data-bbox="858 300 1522 898"> <p>Commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31stMarch, 2019, and it is certified by any of the following that construction of the project has started on or before 31stMarch, 2019: –</p> <table border="1" data-bbox="868 573 1493 898"> <tr> <td data-bbox="868 573 948 707">(i)</td> <td data-bbox="948 573 1493 707"> <p>an architect registered with the Council of Architecture constituted under the Architects Act, 1972(20 of 1972); or</p> </td> </tr> <tr> <td data-bbox="868 707 948 797">(ii)</td> <td data-bbox="948 707 1493 797"> <p>a chartered engineer registered with the Institution of Engineers (India); or</p> </td> </tr> <tr> <td data-bbox="868 797 948 898">(iii)</td> <td data-bbox="948 797 1493 898"> <p>a licensed surveyor of the respective local body of the city or town or village or development or planning authority.</p> </td> </tr> </table> </td> </tr> <tr> <td data-bbox="778 898 858 1099">(b)</td> <td data-bbox="858 898 1522 1099"> <p>where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31<sup>st</sup> March, 2019;</p> </td> </tr> <tr> <td data-bbox="778 1099 858 1211">(c)</td> <td data-bbox="858 1099 1522 1211"> <p>completion certificate has not been issued or first occupation of the project has not taken place on or before the 31<sup>st</sup> March, 2019;</p> </td> </tr> <tr> <td data-bbox="778 1211 858 1323">(d)</td> <td data-bbox="858 1211 1522 1323"> <p>apartments being constructed under the project have been, partly or wholly, booked on or before the 31<sup>st</sup> March, 2019</p> </td> </tr> </table> <p><b>Explanation.-</b> For the purpose of sub-clause (a) and (b) above , construction of a project shall be considered to have started on or before the 31stMarch, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31<sup>st</sup> March, 2019.</p>	(a)	<p>Commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31stMarch, 2019, and it is certified by any of the following that construction of the project has started on or before 31stMarch, 2019: –</p> <table border="1" data-bbox="868 573 1493 898"> <tr> <td data-bbox="868 573 948 707">(i)</td> <td data-bbox="948 573 1493 707"> <p>an architect registered with the Council of Architecture constituted under the Architects Act, 1972(20 of 1972); or</p> </td> </tr> <tr> <td data-bbox="868 707 948 797">(ii)</td> <td data-bbox="948 707 1493 797"> <p>a chartered engineer registered with the Institution of Engineers (India); or</p> </td> </tr> <tr> <td data-bbox="868 797 948 898">(iii)</td> <td data-bbox="948 797 1493 898"> <p>a licensed surveyor of the respective local body of the city or town or village or development or planning authority.</p> </td> </tr> </table>	(i)	<p>an architect registered with the Council of Architecture constituted under the Architects Act, 1972(20 of 1972); or</p>	(ii)	<p>a chartered engineer registered with the Institution of Engineers (India); or</p>	(iii)	<p>a licensed surveyor of the respective local body of the city or town or village or development or planning authority.</p>	(b)	<p>where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31<sup>st</sup> March, 2019;</p>	(c)	<p>completion certificate has not been issued or first occupation of the project has not taken place on or before the 31<sup>st</sup> March, 2019;</p>	(d)	<p>apartments being constructed under the project have been, partly or wholly, booked on or before the 31<sup>st</sup> March, 2019</p>
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<p><b>Online information and database access or retrieval services</b></p>	<p>Paragraph 2 (zr) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Online information and database access or retrieval services”</b> shall have the same meaning as assigned to it in clause (17) of the section 2 of the Integrated goods and Services Tax Act,2017(13 of 2017);</p>														
<p><b>Online information and database access or</b></p>	<p>Section 2(17) of the IGST Act 2017</p>	<p><b>“Online information and database access or retrieval services”</b> means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply</p>														

<b>retrieval services</b>		<p>essentially automated and involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as,—</p> <table border="1" data-bbox="758 369 1524 786"> <tr> <td>(i)</td> <td>advertising on the internet;</td> </tr> <tr> <td>(ii)</td> <td>providing cloud services;</td> </tr> <tr> <td>(iii)</td> <td>provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;</td> </tr> <tr> <td>(iv)</td> <td>providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;</td> </tr> <tr> <td>(v)</td> <td>online supplies of digital content (movies, television shows, music and the like);</td> </tr> <tr> <td>(vi)</td> <td>digital data storage; and</td> </tr> <tr> <td>(vii)</td> <td>online gaming;</td> </tr> </table>	(i)	advertising on the internet;	(ii)	providing cloud services;	(iii)	provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;	(iv)	providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;	(v)	online supplies of digital content (movies, television shows, music and the like);	(vi)	digital data storage; and	(vii)	online gaming;
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(vi)	digital data storage; and															
(vii)	online gaming;															
<b>Open market value</b>	Explanation (a) to Chapter IV of CGST Rules 2017	<p>For the purposes of the provisions of Chapter IV of CGST Rules 2017 –</p> <p><b>“Open market value”</b> of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made;</p>														
<b>operator</b>	Explanation (a) to S.No.15 (iv) and 17(v) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	<p>Heading 9971(Financial and related services)/ Heading 9973(Leasing or rental services, with or without operator) –</p> <p><b>“Operator”</b> means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p>														
<b>Organising State</b>	Explanation to Rule 31A (2) of CGST Rules 2017	<p>For the purposes of sub-rule (2) of Rule 31A of CGST Rules 2017 –</p> <p><b>“Organising State”</b> has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules, 2010.</p>														
	Explanation 2 (2) to Entry No. 242 of Schedule II to Notification No.1/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017	<p><b>“Organising State”</b> has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules,2010.</p>														
	Explanation 2 (2) to Entry No. 228 of Schedule IV to Notification No.1/2017-Central	<p><b>“Organising State”</b> has the same meaning as assigned to it in clause (f) of sub-rule (1) of rule 2 of the Lotteries (Regulation) Rules,2010.</p>														



	Tax (Rate) dated 28th June, 2017	
	Rule 2 (1) (f) of the Lotteries (Regulation) Rules, 2010.	<b>“Organising State”</b> means the State Government which conducts the lottery either in its own territory or sells its tickets in the territory of any other State;
<b>Original works</b>	Paragraph 2 (zs) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Original works”</b> means-all new constructions;
		(i) all types of additions and alterations to abandoned or damaged structures on land that are required to make them workable;
		(ii) erection, commissioning or installation of plant, machinery or equipment or structures, whether pre-fabricated or otherwise;
<b>Other dues</b>	Explanation (b) (ii) to Section 49 of the CGST Act 2017	<b>“Other dues”</b> means interest, penalty, fee or any other amount payable under this Act or the rules made thereunder.
<b>Other territory</b>	Section 2(81) of the CGST Act 2017	<b>“Other territory”</b> includes territories other than those comprising in a State and those referred to in sub-clauses (a) to (e) of clause (114) ;
<b>Outdoor catering</b>	Explanation (xxxiii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.20/2019-Central Tax (Rate) dated 30 <sup>th</sup> September, 2019	<b>“Outdoor catering”</b> means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.
<b>Outgoing international tourist</b>	Explanation to Rule 95A of the CGST Rules 2017	For the purposes of Rule 95A of CGST Rules 2017 –  <b>“Outgoing international tourist”</b> shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.]
	Explanation to Notification No. 11/2019 –Central Tax (Rate) dated 29 <sup>th</sup> June, 2019	For the purposes of this notification –  <b>“Outgoing international tourist”</b> shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.
<b>Output tax</b>	Section 2(82) of the CGST Act 2017	<b>“Output tax”</b> in relation to a taxable person, means the tax chargeable under this Act on taxable supply of goods or

		services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;																						
	Section 2(18) of the IGST Act 2017	“ <b>Output tax</b> ”, in relation to a taxable person, means the integrated tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;																						
	Section 2(7) of the UTGST Act 2017	“ <b>Output tax</b> ” in relation to a taxable person, means the Union territory tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis;																						
<b>Outward supply</b>	Section 2(83) of the CGST Act 2017	“ <b>Outward supply</b> ” in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal or any other mode, made or agreed to be made by such person in the course or furtherance of business;																						
<b>Over Dimensional Cargo</b>	Explanation 2 to Rule 138 (10) of the CGST Rules 2017	For the purposes of Rule 138 of the CGST Rules 2017- “ <b>Over Dimensional Cargo</b> ” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988 (59 of 1988).																						
<b>Person</b>	Section 2(84) of the CGST Act 2017	<p>“<b>Person</b>” includes—</p> <table border="1"> <tr> <td>(a)</td> <td>an individual;</td> </tr> <tr> <td>(b)</td> <td>a Hindu Undivided Family;</td> </tr> <tr> <td>(c)</td> <td>a company;</td> </tr> <tr> <td>(d)</td> <td>a firm;</td> </tr> <tr> <td>(e)</td> <td>a Limited Liability Partnership;</td> </tr> <tr> <td>(f)</td> <td>an association of persons or a body of individuals, whether incorporated or not, in India or outside India;</td> </tr> <tr> <td>(g)</td> <td>any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;</td> </tr> <tr> <td>(h)</td> <td>any body corporate incorporated by or under the laws of a country outside India;</td> </tr> <tr> <td>(i)</td> <td>a co-operative society registered under any law relating to co-operative societies;</td> </tr> <tr> <td>(j)</td> <td>a local authority;</td> </tr> <tr> <td>(k)</td> <td>Central Government or a State Government;</td> </tr> </table>	(a)	an individual;	(b)	a Hindu Undivided Family;	(c)	a company;	(d)	a firm;	(e)	a Limited Liability Partnership;	(f)	an association of persons or a body of individuals, whether incorporated or not, in India or outside India;	(g)	any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;	(h)	any body corporate incorporated by or under the laws of a country outside India;	(i)	a co-operative society registered under any law relating to co-operative societies;	(j)	a local authority;	(k)	Central Government or a State Government;
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(k)	Central Government or a State Government;																							

		<ul style="list-style-type: none"> <li>(l) society as defined under the Societies Registration Act, 1860;</li> <li>(m) trust; and</li> <li>(n) every artificial juridical person, not falling within any of the above;</li> </ul>
<b>Place of business</b>	Section 2(85) of the CGST Act 2017	<p><b>“Place of business”</b> includes—</p> <ul style="list-style-type: none"> <li>(a) a place from where the business is ordinarily carried on, and includes a warehouse, a godown or any other place where a taxable person stores his goods, supplies or receives goods or services or both; or</li> <li>(b) a place where a taxable person maintains his books of account; or</li> <li>(c) a place where a taxable person is engaged in business through an agent, by whatever name called;</li> </ul>
<b>Place of supply</b>	Section 2(86) of the CGST Act 2017	<b>“Place of supply”</b> means the place of supply as referred to in Chapter V of the Integrated Goods and Services Tax Act;
<b>Plant and machinery</b>	Explanation to Section 17 of the CGST Act 2017	<p><b>“Plant and machinery”</b> means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes—</p> <ul style="list-style-type: none"> <li>(i) land, building or any other civil structures;</li> <li>(ii) telecommunication towers; and</li> <li>(iii) pipelines laid outside the factory premises.</li> </ul>
<b>Port</b>	Paragraph 2 (zu) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Port”</b> has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963) or in clause (4) of section 3 of the Indian Ports Act, 1908 (15 of 1908);</p>
<b>Pre-packaged and labelled</b>	Clause (ii) of Explanation to Schedule to Notification No. 01/2017 – Central Tax (Rate) dated 28-06-2017 w.e.f. 01.07.2017	

	Clause (ii) of Explanation to Schedule to Notification No. 01/2017 – Central Tax (Rate) dated 28-06-2017 as amended by Notification No. 7/2022 – Central Tax (Rate) dated 13.07.2022	The expression ' <b>pre-packaged and labelled</b> ' means a 'pre-packaged commodity' as defined in clause (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.'
	Clause (ii) of Explanation to Schedule to Notification No. 02/2017 – Central Tax (Rate) dated 28-06-2017 w.e.f. 01.07.2017	
	Clause (ii) of Explanation to Schedule to Notification No. 02/2017 – Central Tax (Rate) dated 28-06-2017 as amended by Notification No. 7/2022 – Central Tax (Rate) dated 13.07.2022	The expression ' <b>pre-packaged and labelled</b> ' means a 'pre-packaged commodity' as defined in clauses (l) of section 2 of the Legal Metrology Act, 2009 (1 of 2010) where, the package in which the commodity is pre-packed or a label securely affixed thereto is required to bear the declarations under the provisions of the Legal Metrology Act, 2009 (1 of 2010) and the rules made thereunder.
<b>Prescribed</b>	Section 2(87) of the CGST Act 2017	<b>"Prescribed"</b> means prescribed by rules made under this Act on the recommendations of the Council;
	Section 2(1) (j) of the GST (Compensation to States) Act, 2017	<b>"Prescribed"</b> means prescribed by rules made, on the recommendations of the Council, under this Act;
<b>Principal</b>	Section 2(88) of the CGST Act 2017	<b>"Principal"</b> means a person on whose behalf an agent carries on the business of supply or receipt of goods or services or both;
	Explanation to Section 19 of the CGST Act 2017	<b>"Principal"</b> means the person referred to in section 143.
	Section 143 of the CGST Act 2017	A registered person (hereafter in this section referred to as the <b>"Principal"</b> ) may under intimation and subject to such conditions as may be prescribed, send any inputs or capital goods, without payment of tax, to a job worker for job work and from there subsequently send to another job worker and likewise.

<b>Principal place of business</b>	Section 2(89) of the CGST Act 2017	<b>“Principal place of business”</b> means the place of business specified as the principal place of business in the certificate of registration;
<b>Principal supply</b>	Section 2(90) of the CGST Act 2017	<b>“Principal supply”</b> means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary;
<b>Print media</b>	Paragraph 2 (zt) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Print media”</b> means,—  (i) <b>‘Book’</b> as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;  (ii) <b>‘Newspaper’</b> as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);
	Clause xxxvii to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2022-Central Tax (Rate) dated 13.07.2022	For the purposes of this notification - <b>“Print media”</b> means,—  (i) <b>‘Book’</b> as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867), but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;  (ii) <b>‘Newspaper’</b> as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867 (25 of 1867);
<b>Profiteered</b>	Explanation to Section 171 of the CGST Act 2017	<b>“Profiteered”</b> shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both.
<b>Project</b>	Explanation 2 (ii) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017-  <b>“Project”</b> shall mean a real estate project or a residential real estate project;
	Explanation (xiv) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by	<b>“Project”</b> shall mean a Real Estate Project or a Residential Real Estate Project;

	Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	
	Explanation (viii) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.4/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Project”</b> shall mean a Real Estate Project or a Residential Real Estate Project.
	Explanation (k) to Notification No.13/2017-Central Tax (Rate), dated the 28 <sup>th</sup> June, 2017 as amended by Notification No. 5/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Project”</b> shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
	Explanation (iii) to Notification No.06/2019-Central Tax (Rate) dated 29thMarch, 2019	For the purpose of this notification, - <b>“Project”</b> shall mean a Real Estate Project (REP) or a Residential Real Estate Project (RREP);
	Explanation (ii) to Notification No.07/2019-Central Tax(Rate) dated 29thMarch, 2019	For the purpose of this notification, - <b>“Project”</b> shall mean a Real Estate Project (REP)or a Residential Real Estate Project (RREP)
	Explanation (ii) to Entry No. 452Q of Schedule III of Notification No.1/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017as amended by Notification No. 08/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this entry – <b>“Project”</b> shall mean a Real Estate Project (REP)or a Residential Real Estate Project (RREP)
<b>Projected growth rate</b>	Section 2(1) (k) of the GST (Compensation to States) Act, 2017	<b>“Projected growth rate”</b> means the rate of growth projected for the transition period as per section 3;
<b>Project which commences on or after 1st April, 2019</b>	Explanation 2 (xiii) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017- <b>“Project which commences on or after 1st April, 2019”</b> shall have the same meaning as assigned to it in notification No. 11/2017- Central Tax (Rate), dated the 28th June,

		2017, published vide GSR No. 690(E) dated the 28th June, 2017, as amended;
	Explanation (xxviii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Project which commences on or after 1<sup>st</sup> April, 2019”</b> shall mean a project other than an ongoing project
<b>Promoter</b>	Explanation 2 (v) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017- <b>“Promoter”</b> shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
	Explanation (xvii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Promoter”</b> shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
	Explanation (vii) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.4/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Promoter”</b> shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2017).
	Explanation (j) to Notification No.13/2017-Central Tax (Rate), dated the 28 <sup>th</sup> June, 2017 as amended by Notification No. 5/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Promoter”</b> shall have the same meaning as assigned to it in clause (zk) under section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2017).
	Explanation (ii) to Notification No.06/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this notification, - <b>“Promoter”</b> shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);

	Explanation (i) to Notification No.07/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this notification, -  "Promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);										
	Explanation (i) to Entry No. 452Q of Schedule III of Notification No.1/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017as amended by Notification No. 08/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this entry, -  "Promoter" shall have the same meaning as assigned to it in in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);										
	Section 2 (zk) of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);	<p>"Promoter" means,-</p> <table border="1" data-bbox="756 909 1535 2000"> <tr> <td data-bbox="756 909 842 1115">(i)</td> <td data-bbox="842 909 1535 1115">a person who constructs or causes to be constructed an independent building or a building consisting of apartments, or converts an existing building or a part thereof into apartments, for the purpose of selling all or some of the apartments to other persons and includes his assignees; or</td> </tr> <tr> <td data-bbox="756 1115 842 1285">(ii)</td> <td data-bbox="842 1115 1535 1285">a person who develops land into a project, whether or not the person also constructs structures on any of the plots, for the purpose of selling to other persons all or some of the plots in the said project, whether with or without structures thereon; or</td> </tr> <tr> <td data-bbox="756 1285 842 1697">(iii)</td> <td data-bbox="842 1285 1535 1697">           any development authority or any other public body in respect of allottees of-             (a) buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or             (b) plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or         </td> </tr> <tr> <td data-bbox="756 1697 842 1868">(iv)</td> <td data-bbox="842 1697 1535 1868">an apex State level co-operative housing finance society and a primary co-operative housing society which constructs apartments or buildings for its Members or in respect of the allottees of such apartments or buildings; or</td> </tr> <tr> <td data-bbox="756 1868 842 2000">(v)</td> <td data-bbox="842 1868 1535 2000">any other person who acts himself as a builder, coloniser, contractor, developer, estate developer or by any other name or claims to be acting as the holder of a power of attorney from the owner of the</td> </tr> </table>	(i)	a person who constructs or causes to be constructed an independent building or a building consisting of apartments, or converts an existing building or a part thereof into apartments, for the purpose of selling all or some of the apartments to other persons and includes his assignees; or	(ii)	a person who develops land into a project, whether or not the person also constructs structures on any of the plots, for the purpose of selling to other persons all or some of the plots in the said project, whether with or without structures thereon; or	(iii)	any development authority or any other public body in respect of allottees of-  (a) buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or  (b) plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or	(iv)	an apex State level co-operative housing finance society and a primary co-operative housing society which constructs apartments or buildings for its Members or in respect of the allottees of such apartments or buildings; or	(v)	any other person who acts himself as a builder, coloniser, contractor, developer, estate developer or by any other name or claims to be acting as the holder of a power of attorney from the owner of the
(i)	a person who constructs or causes to be constructed an independent building or a building consisting of apartments, or converts an existing building or a part thereof into apartments, for the purpose of selling all or some of the apartments to other persons and includes his assignees; or											
(ii)	a person who develops land into a project, whether or not the person also constructs structures on any of the plots, for the purpose of selling to other persons all or some of the plots in the said project, whether with or without structures thereon; or											
(iii)	any development authority or any other public body in respect of allottees of-  (a) buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or  (b) plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or											
(iv)	an apex State level co-operative housing finance society and a primary co-operative housing society which constructs apartments or buildings for its Members or in respect of the allottees of such apartments or buildings; or											
(v)	any other person who acts himself as a builder, coloniser, contractor, developer, estate developer or by any other name or claims to be acting as the holder of a power of attorney from the owner of the											



		land on which the building or apartment is constructed or plot is developed for sale; or								
		(vi) such other person who constructs any building or apartment for sale to the general public. Explanation.-For the purposes of this clause, where the person who constructs or converts a building into apartments or develops a plot for sale and the persons who sells apartments or plots are different persons, both of them shall be deemed to be the promoters and shall be jointly liable as such for the functions and responsibilities specified, under this Act or the rules and regulations made thereunder;								
<b>Proper officer</b>	Section 2(91) of the CGST Act 2017	<b>“Proper officer”</b> in relation to any function to be performed under this Act, means the Commissioner or the officer of the central tax who is assigned that function by the Commissioner in the Board;								
<b>Proper officer</b>	Explanation (i) to Rule 97 of the CGST Rules 2017	For the purposes of rule 97 of the CGST Rules 2017- <b>‘Proper officer’</b> means the officer having the power under the Act to make an order that the whole or any part of the central tax is refundable.								
<b>Pure agent</b>	Explanation to Rule 33 of the CGST Rules 2017	For the purposes of this rule 33 of the CGST Rules 2017- <b>“Pure agent”</b> means a person who- <table border="1" data-bbox="758 1220 1535 1702"> <tr> <td>(a)</td> <td>enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;</td> </tr> <tr> <td>(b)</td> <td>neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;</td> </tr> <tr> <td>(c)</td> <td>does not use for his own interest such goods or services so procured; and</td> </tr> <tr> <td>(d)</td> <td>receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.</td> </tr> </table> <p><b>Illustration.-</b> Corporate services firm A is engaged to handle the legal work pertaining to the incorporation of Company B. Other than its service fees, A also recovers from B, registration fee and approval fee for the name of the company paid to the Registrar of Companies. The fees charged by the Registrar of Companies for the registration and approval of the name are compulsorily levied on B. A is merely acting as a pure agent in the payment of those fees.</p>	(a)	enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;	(b)	neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;	(c)	does not use for his own interest such goods or services so procured; and	(d)	receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.
(a)	enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;									
(b)	neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;									
(c)	does not use for his own interest such goods or services so procured; and									
(d)	receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account.									

		Therefore, A's recovery of such expenses is a disbursement and not part of the value of supply made by A to B.
<b>Quarter</b>	Section 2(92) of the CGST Act 2017	<b>"Quarter"</b> shall mean a period comprising three consecutive calendar months, ending on the last day of March, June, September and December of a calendar year;
<b>radio taxi</b>	Paragraph 2 (zv) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>"Radio taxi"</b> means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using the Global Positioning System or General Packet Radio Service;
	Explanation (b) to S.No.8 - of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9964 (Passenger transport services) –  <b>"Radio taxi"</b> means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS).
	Explanation (a) to Notification No.17/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification,-  <b>"Radio taxi"</b> means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS);
<b>Real Estate Project (REP)</b>	Explanation 2 (iii) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017-  <b>"Real Estate Project (REP)"</b> shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
	Explanation (xviii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>"Real Estate Project (REP)"</b> shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2016);
	Explanation (ix) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as	<b>"Real Estate Project (REP)"</b> shall have the same meaning as assigned to it in clause (zn) under section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2017).

	amended by Notification No.4/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	
	Explanation (I) to Notification No.13/2017-Central Tax (Rate), dated the 28 <sup>th</sup> June, 2017 as amended by Notification No. 5/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Real Estate Project (REP)”</b> shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016(16 of 2016).
	Explanation (iv) to Notification No.06/2019-Central Tax(Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this notification, - <b>“Real Estate Project (REP)”</b> shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
	Explanation (iii) to Notification No.07/2019-Central Tax(Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this notification, - <b>“Real Estate Project (REP)”</b> shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
	Explanation (iii) to Entry No. 452Q of Schedule III of Notification No.1/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017as amended by Notification No. 08/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this entry- <b>“Real Estate Project (REP)”</b> shall have the same meaning as assigned to it in in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);
	Section 2 (zn) of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016);	<b>“Real estate project”</b> means the development of a building or a building consisting of apartments, or converting an existing building or a part thereof into apartments, or the development of land into plots or apartment, as the case may be, for the purpose of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto;
<b>Real Estate Regulatory Authority</b>	Explanation 2 (ix) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017-

		<p><b>“Real Estate Regulatory Authority”</b> shall mean the Authority established under sub- section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government;</p>						
	<p>Explanation (xxvii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29<sup>th</sup> March, 2019</p>	<p><b>“Real Estate Regulatory Authority”</b> shall mean the Authority established under sub-section (1) of section 20 (1) of the Real Estate (Regulation and Development) Act, 2016 (No. 16 of 2016) by the Central Government or State Government</p>						
<b>Recipient</b>	<p>Section 2(93) of the CGST Act 2017</p>	<p><b>“Recipient”</b> of supply of goods or services or both, means—</p> <table border="1"> <tr> <td>(a)</td> <td>where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;</td> </tr> <tr> <td>(b)</td> <td>where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and</td> </tr> <tr> <td>(c)</td> <td>where no consideration is payable for the supply of a service, the person to whom the service is rendered, and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;</td> </tr> </table>	(a)	where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;	(b)	where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and	(c)	where no consideration is payable for the supply of a service, the person to whom the service is rendered, and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;
(a)	where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;							
(b)	where no consideration is payable for the supply of goods, the person to whom the goods are delivered or made available, or to whom possession or use of the goods is given or made available; and							
(c)	where no consideration is payable for the supply of a service, the person to whom the service is rendered, and any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied;							
<b>Recipient of credit</b>	<p>Explanation (b) to Section 20 of the CGST Act 2017</p>	<p><b>“Recipient of credit”</b> means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor;</p>						
<b>Recognised sporting event</b>	<p>Paragraph 2 (zw) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Recognised sporting event”</b> means any sporting event,-</p> <table border="1"> <tr> <td>(i)</td> <td>organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;</td> </tr> </table>	(i)	organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;				
(i)	organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;							

		<p>(ii) organised –</p> <table border="1"> <tr> <td>(A)</td> <td>by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;</td> </tr> <tr> <td>(B)</td> <td>by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;</td> </tr> <tr> <td>(C)</td> <td>by Central Civil Services Cultural and Sports Board;</td> </tr> <tr> <td>(D)</td> <td>as part of national games, by Indian Olympic Association; or</td> </tr> <tr> <td>(E)</td> <td>under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;</td> </tr> </table>	(A)	by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;	(B)	by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;	(C)	by Central Civil Services Cultural and Sports Board;	(D)	as part of national games, by Indian Olympic Association; or	(E)	under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;		
(A)	by a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;													
(B)	by Association of Indian Universities, Inter-University Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympic Committee of India or Special Olympics Bharat;													
(C)	by Central Civil Services Cultural and Sports Board;													
(D)	as part of national games, by Indian Olympic Association; or													
(E)	under Panchayat Yuva Kreedha Aur Khel Abhiyaan (PYKKA) Scheme;													
<b>Recognised sports body</b>	Paragraph 2 (zx) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Recognised sports body”</b> means –</p> <table border="1"> <tr> <td>(i)</td> <td>the Indian Olympic Association;</td> </tr> <tr> <td>(ii)</td> <td>Sports Authority of India;</td> </tr> <tr> <td>(iii)</td> <td>a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;</td> </tr> <tr> <td>(iv)</td> <td>national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;</td> </tr> <tr> <td>(v)</td> <td>the International Olympic Association or a federation recognised by the International Olympic Association; or</td> </tr> <tr> <td>(vi)</td> <td>a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;</td> </tr> </table>	(i)	the Indian Olympic Association;	(ii)	Sports Authority of India;	(iii)	a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;	(iv)	national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;	(v)	the International Olympic Association or a federation recognised by the International Olympic Association; or	(vi)	a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;
(i)	the Indian Olympic Association;													
(ii)	Sports Authority of India;													
(iii)	a national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations;													
(iv)	national sports promotion organisations recognised by the Ministry of Sports and Youth Affairs of the Central Government;													
(v)	the International Olympic Association or a federation recognised by the International Olympic Association; or													
(vi)	a federation or a body which regulates a sport at international level and its affiliated federations or bodies regulating a sport in India;													
<b>Rectification by the recipient</b>	Explanation (ii) to Rule 71 of the CGST Rules 2017	<p>For the purpose of rule 71 of the CGST Rules 2017-</p> <p><b>Rectification by the recipient</b> means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier.</p>												
<b>Rectification by the recipient</b>	Explanation (ii) to Rule 75 of the CGST Rules 2017	<p>For the purpose of rule 75 of the CGST Rules 2017-</p> <p><b>“Rectification by the recipient”</b> means adding or correcting the details of an inward supply so as to match the</p>												

		details of corresponding outward supply declared by the supplier.
<b>Rectification by a supplier</b>	Explanation (i) to Rule 71 of the CGST Rules 2017	For the purpose of rule 71 of the CGST Rules 2017- <b>Rectification by a supplier</b> means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
<b>Rectification by a supplier</b>	Explanation (i) to Rule 75 of the CGST Rules 2017	For the purpose of rule 75 of the CGST Rules 2017- <b>"Rectification by a supplier"</b> means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
<b>Refund amount</b>	Rule 89 (4) of the CGST Rules 2017	For the purposes of rule 89 (4) of the CGST Rules 2017- <b>"Refund amount"</b> means the maximum refund that is admissible;
<b>Registered person</b>	Section 2(94) of the CGST Act 2017	<b>"Registered person"</b> means a person who is registered under section 25 but does not include a person having a Unique Identity Number;
	Explanation (i) to Notification No. 23/2017 –Central Tax dated 17 <sup>th</sup> August, 2017	For the purposes of this notification, - <b>"Registered person"</b> means the person required to file return under sub-section (1) of section 39 of the said Act;
<b>Registered brand name</b>	Explanation (ii) to Notification No.1/2017-Central Tax(Rate) dated 28thJune, 2017	For the purposes of this notification, - <b>"Registered brand name"</b> means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.
	Explanation (ii) to Notification No.1/2017-Central Tax (Rate) dated 28thJune, 2017 as amended by No.27/2017-Central Tax (Rate) dated 22nd September, 2017	(a) <b>"Brand name"</b> means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.  (b) <b>"Registered brand name"</b> means,-

	<p>Explanation (ii) to Notification No.1/2017-Central Tax(Rate) dated 28thJune, 2017 as further amended by No.41/2017-Central Tax(Rate) dated 14<sup>th</sup> November, 2017</p>	<table border="1"> <tr> <td data-bbox="754 232 858 383">(A)</td> <td data-bbox="858 232 1533 383">a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;</td> </tr> <tr> <td data-bbox="754 383 858 461">(B)</td> <td data-bbox="858 383 1533 461">a brand registered as on the 15th May 2017 under the Copyright Act, 1957(14 of 1957);</td> </tr> <tr> <td data-bbox="754 461 858 568">(C)</td> <td data-bbox="858 461 1533 568">a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”;</td> </tr> </table> <p>(a) <b>“Brand name”</b> means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.</p> <p>(b) <b>“Registered brand name”</b> means,-</p> <table border="1"> <tr> <td data-bbox="754 976 858 1126">(A)</td> <td data-bbox="858 976 1533 1126">a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;</td> </tr> <tr> <td data-bbox="754 1126 858 1227">(B)</td> <td data-bbox="858 1126 1533 1227">a brand registered as on the 15th May2017 or thereafter under the Copyright Act, 1957(14 of 1957);</td> </tr> <tr> <td data-bbox="754 1227 858 1323">(C)</td> <td data-bbox="858 1227 1533 1323">a brand registered as on the 15th May2017 or thereafter under any law for the time being in force in any other country.</td> </tr> </table>	(A)	a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;	(B)	a brand registered as on the 15th May 2017 under the Copyright Act, 1957(14 of 1957);	(C)	a brand registered as on the 15th May 2017 under any law for the time being in force in any other country.”;	(A)	a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;	(B)	a brand registered as on the 15th May2017 or thereafter under the Copyright Act, 1957(14 of 1957);	(C)	a brand registered as on the 15th May2017 or thereafter under any law for the time being in force in any other country.
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(A)	a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;													
(B)	a brand registered as on the 15th May2017 or thereafter under the Copyright Act, 1957(14 of 1957);													
(C)	a brand registered as on the 15th May2017 or thereafter under any law for the time being in force in any other country.													
<p><b>Registered brand name</b></p>	<p>Explanation (ii) to Schedule of Notification No.2/2017-Central Tax (Rate) dated 28thJune, 2017</p> <p>Explanation (ii) to Notification No.2/2017-Central Tax (Rate) dated 28thJune, 2017 as amended by</p>	<p>For the purposes of the Schedule,-</p> <p><b>“Registered brand name”</b> means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999.</p> <p>(a) <b>“Brand name”</b> means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some</p>												

	<p>No.28/2017-Central Tax (Rate) dated 22nd September, 2017</p>	<p>person using such name or mark with or without any indication of the identity of that person.</p> <p>(b) <b>“Registered brand name”</b> means,-</p> <table border="1" data-bbox="759 367 1533 696"> <tr> <td data-bbox="759 367 858 512">(A)</td> <td data-bbox="858 367 1533 512">a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;</td> </tr> <tr> <td data-bbox="759 512 858 591">(B)</td> <td data-bbox="858 512 1533 591">a brand registered as on the 15th May2017 under the Copyright Act, 1957(14 of 1957);</td> </tr> <tr> <td data-bbox="759 591 858 696">(C)</td> <td data-bbox="858 591 1533 696">a brand registered as on the 15th May2017 under any law for the time being in force in any other country.”;</td> </tr> </table>	(A)	a brand registered as on the 15th May 2017 under the Trade Marks Act, 1999. irrespective of whether or not the brand is subsequently deregistered;	(B)	a brand registered as on the 15th May2017 under the Copyright Act, 1957(14 of 1957);	(C)	a brand registered as on the 15th May2017 under any law for the time being in force in any other country.”;
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(B)	a brand registered as on the 15th May2017 under the Copyright Act, 1957(14 of 1957);							
(C)	a brand registered as on the 15th May2017 under any law for the time being in force in any other country.”;							
	<p>Explanation (ii) to Notification No.2/2017-Central Tax (Rate) dated 28thJune, 2017 as amended by No.42/2017-Central Tax (Rate) dated 14<sup>th</sup> November, 2017</p>	<p>(a) <b>“Brand name”</b> means brand name or trade name, that is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person.</p> <p>(b) <b>“Registered brand name”</b> means,-</p> <table border="1" data-bbox="759 1104 1533 1503"> <tr> <td data-bbox="759 1104 858 1272">(A)</td> <td data-bbox="858 1104 1533 1272">a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;</td> </tr> <tr> <td data-bbox="759 1272 858 1377">(B)</td> <td data-bbox="858 1272 1533 1377">a brand registered as on the 15th May2017 or thereafter under the Copyright Act, 1957(14 of 1957);</td> </tr> <tr> <td data-bbox="759 1377 858 1503">(C)</td> <td data-bbox="858 1377 1533 1503">a brand registered as on the 15th May2017 or thereafter under any law for the time being in force in any other country.</td> </tr> </table>	(A)	a brand registered as on the 15th May 2017 or thereafter under the Trade Marks Act, 1999 irrespective of whether or not the brand is subsequently de-registered;	(B)	a brand registered as on the 15th May2017 or thereafter under the Copyright Act, 1957(14 of 1957);	(C)	a brand registered as on the 15th May2017 or thereafter under any law for the time being in force in any other country.
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<p><b>Regulations</b></p>	<p>Section 2(95) of the CGST Act 2017</p>	<p><b>“Regulations”</b> means the regulations made by the Board under this Act on the recommendations of the Council;</p>						
<p><b>Relevant date</b> <b>Relevant date</b></p>	<p>Explanation (2) to Section 54 of the CGST Act 2017- 01.07.2017 to 31.01.2019</p>	<p><b>“Relevant date”</b> means—</p>						



		<p>(a) in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,—</p> <table border="1"> <tr> <td>(i)</td> <td>if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or</td> </tr> <tr> <td>(ii)</td> <td>if the goods are exported by land, the date on which such goods pass the frontier; or</td> </tr> <tr> <td>(iii)</td> <td>if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;</td> </tr> </table>	(i)	if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or	(ii)	if the goods are exported by land, the date on which such goods pass the frontier; or	(iii)	if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;
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(iii)	if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;							
		(b) in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;						
		<p>(c) in the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of—</p> <table border="1"> <tr> <td>(i)</td> <td>receipt of payment in convertible foreign exchange where the supply of services had been completed prior to the receipt of such payment; or</td> </tr> <tr> <td>(ii)</td> <td>issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;</td> </tr> </table>	(i)	receipt of payment in convertible foreign exchange where the supply of services had been completed prior to the receipt of such payment; or	(ii)	issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;		
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(ii)	issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;							
		(d) in case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;						
		(e) in the case of refund of unutilised input tax credit under sub-section (3), the end of the financial year in which such claim for refund arises;						
		(f) in the case where tax is paid provisionally under this Act or the rules made thereunder, the date of adjustment of tax after the final assessment thereof;						

		(g)	in the case of a person, other than the supplier, the date of receipt of goods or services or both by such person; and
		(h)	in any other case, the date of payment of tax.
	Explanation (2) to Section 54 of the CGST Act 2017-01.02.2019 to till date	<b>“Relevant date”</b> means—	
		(a)	in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,—
		(i)	if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or
		(ii)	if the goods are exported by land, the date on which such goods pass the frontier; or
		(iii)	if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;
		(b)	in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;
		(c)	in the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of—
		(i)	receipt of payment in convertible foreign exchange <sup>8</sup> [or in Indian rupees wherever permitted by the Reserve Bank of India], where the supply of services had been completed prior to the receipt of such payment; or
		(ii)	issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;
		(d)	in case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;
		(e)	in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;]

		(f)	in the case where tax is paid provisionally under this Act or the rules made thereunder, the date of adjustment of tax after the final assessment thereof;												
		(g)	in the case of a person, other than the supplier, the date of receipt of goods or services or both by such person; and												
		(h)	in any other case, the date of payment of tax.												
	<p>Explanation (2) to Section 54 of the CGST Act 2017- From a date to be notified.</p>	<p><b>“Relevant date” means—</b></p> <table border="1" data-bbox="774 638 1524 1594"> <tr> <td data-bbox="774 638 845 1176">(a)</td> <td data-bbox="845 638 1524 1176"> <p>in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,—</p> <table border="1" data-bbox="861 806 1516 1176"> <tr> <td data-bbox="861 806 933 940">(i)</td> <td data-bbox="933 806 1516 940">if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or</td> </tr> <tr> <td data-bbox="861 940 933 1041">(ii)</td> <td data-bbox="933 940 1516 1041">if the goods are exported by land, the date on which such goods pass the frontier; or</td> </tr> <tr> <td data-bbox="861 1041 933 1176">(iii)</td> <td data-bbox="933 1041 1516 1176">if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;</td> </tr> </table> </td> </tr> <tr> <td data-bbox="774 1176 845 1321">(b)</td> <td data-bbox="845 1176 1524 1321">in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;</td> </tr> <tr> <td data-bbox="774 1321 845 1594">[(b a)</td> <td data-bbox="845 1321 1524 1594">in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;]</td> </tr> </table>		(a)	<p>in the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods,—</p> <table border="1" data-bbox="861 806 1516 1176"> <tr> <td data-bbox="861 806 933 940">(i)</td> <td data-bbox="933 806 1516 940">if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or</td> </tr> <tr> <td data-bbox="861 940 933 1041">(ii)</td> <td data-bbox="933 940 1516 1041">if the goods are exported by land, the date on which such goods pass the frontier; or</td> </tr> <tr> <td data-bbox="861 1041 933 1176">(iii)</td> <td data-bbox="933 1041 1516 1176">if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;</td> </tr> </table>	(i)	if the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves India; or	(ii)	if the goods are exported by land, the date on which such goods pass the frontier; or	(iii)	if the goods are exported by post, the date of despatch of goods by the Post Office concerned to a place outside India;	(b)	in the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;	[(b a)	in case of zero-rated supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit where a refund of tax paid is available in respect of such supplies themselves, or as the case may be, the inputs or input services used in such supplies, the due date for furnishing of return under section 39 in respect of such supplies;]
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		<p>(c) in the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of—</p> <table border="1"> <tr> <td>(i)</td> <td>receipt of payment in convertible foreign exchange [or in Indian rupees wherever permitted by the Reserve Bank of India], where the supply of services had been completed prior to the receipt of such payment; or</td> </tr> <tr> <td>(ii)</td> <td>issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;</td> </tr> </table> <p>(d) in case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;</p> <p>(e) in the case of refund of unutilised input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;]</p> <p>(f) in the case where tax is paid provisionally under this Act or the rules made thereunder, the date of adjustment of tax after the final assessment thereof;</p> <p>(g) in the case of a person, other than the supplier, the date of receipt of goods or services or both by such person; and</p> <p>(h) in any other case, the date of payment of tax.</p>	(i)	receipt of payment in convertible foreign exchange [or in Indian rupees wherever permitted by the Reserve Bank of India], where the supply of services had been completed prior to the receipt of such payment; or	(ii)	issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;
(i)	receipt of payment in convertible foreign exchange [or in Indian rupees wherever permitted by the Reserve Bank of India], where the supply of services had been completed prior to the receipt of such payment; or					
(ii)	issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;					
	Explanation to Rule 138 (10) of the CGST Rules 2017	For the purposes of Rule 138 of the CGST Rules 2017-  <b>“Relevant date”</b> shall mean the date on which the e-way bill has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of e-way bill.				
<b>Relevant period</b>	Rule 89 (4) of the CGST Rules 2017-01.07.2017 to 22.10.2017	For the purposes of rule 89 (4) of the CGST Rules 2017-  <b>“Relevant period”</b> means the period for which the claim has been filed.”				
	Rule 89 (4) of the CGST Rules 2017-	For the purposes of rule 89 (4) of the CGST Rules 2017-				

	23.10.2017 to till date	<b>“Relevant period”</b> means the period for which the claim has been filed.
	Rule 89 (5) of the CGST Rules 2017	For the purposes of rule 89 (5) of the CGST Rules 2017- <b>“Relevant period”</b> shall have the same meaning as assigned to it in sub-rule (4) of Rule 89 of the CGST Rules 2017.
<b>Religious place</b>	Paragraph 2 (zy) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Religious place”</b> means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, meditation, or spirituality;
<b>Removal</b>	Section 2(96) of the CGST Act 2017	<b>“Removal”</b> in relation to goods, means— (a) despatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or (b) collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient;
<b>Renting in relation to immovable property</b>	Paragraph 2 (zz) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Renting in relation to immovable property”</b> means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property;
<b>Renting of immovable property</b>	Explanation (g) to Notification No.13/2017-Central Tax (Rate), dated the 28 <sup>th</sup> June, 2017 as amended by Notification No. 15/2018-Central Tax (Rate) dated 26 <sup>th</sup> July, 2018	<b>“Renting of immovable property”</b> means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’
<b>Reserve Bank of India</b>	Paragraph 2 (zza) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Reserve Bank of India”</b> means the bank established under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934);

<b>Residential apartment</b>	Explanation 2 (vi) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017- <b>“Residential apartment”</b> shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
	Explanation (xxix) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Residential apartment”</b> shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority;
<b>Residential complex</b>	Paragraph 2 (zzb) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Residential complex”</b> means any complex comprising of a building or buildings, having more than one single residential unit;
<b>Residential Real Estate Project (RREP)</b>	Explanation 2 (iv) to Rule 43 of the CGST Rules 2017	For the purposes of rule 42 and 43 of the CGST Rules 2017- <b>“Residential Real Estate Project (RREP)”</b> shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;
	Explanation (xix) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.3/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Residential Real Estate Project (RREP)”</b> shall mean a REP in which the carpet area of the commercial apartments is not more than 15per cent. of the total carpet area of all the apartments in the REP;
	Explanation (x) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.4/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	<b>“Residential Real Estate Project (RREP)”</b> shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP;
	Explanation (m) to Notification No.13/2017-Central Tax (Rate), dated	<b>“Residential Real Estate Project (RREP)”</b> shall mean a REP in which the carpet area of the commercial apartments is not more than 15 per cent. of the total carpet area of all the apartments in the REP.

	the 28 <sup>th</sup> June, 2017 as amended by Notification No. 5/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	
	Explanation (v) to Notification No.06/2019-Central Tax(Rate) dated 29thMarch, 2019	For the purpose of this notification, -  “ <b>Residential Real Estate Project (RREP)</b> ” shall mean a REP in which the carpet area of the commercial apartments is not more than 15per cent. of the total carpet area of all the apartments in the REP.
	Explanation (iv) to Notification No.07/2019-Central Tax(Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this notification, -  “ <b>Residential Real Estate Project (RREP)</b> ” shall mean a REP in which the carpet area of the commercial apartments is not more than 15per cent. of the total carpet area of all the apartments in the REP.
	Explanation (iv) to Entry No. 452Q of Schedule III of Notification No.1/2017-Central Tax (Rate) dated 28 <sup>th</sup> June, 2017as amended by Notification No. 08/2019-Central Tax (Rate) dated 29 <sup>th</sup> March, 2019	For the purpose of this entry –  “ <b>Residential Real Estate Project (RREP)</b> ” shall mean a REP in which the carpet area of the commercial apartments is not more than 15per cent. of the total carpet area of all the apartments in the REP.
<b>Resolution professional</b>	Explanation to Notification No. 11/2020 – Central Tax dated 21st March, 2020	For the purposes of this notification –  “ <b>Resolution professional</b> ” shall have the same meaning as assigned to them in the Insolvency and Bankruptcy Code, 2016 (31 of 2016).
	Section 5(27) of the Insolvency and Bankruptcy Code, 2016 (31 of 2016).	“ <b>resolution professional</b> ”, for the purposes of this Part, means an insolvency professional appointed to conduct the corporate insolvency resolution process and includes an interim resolution professional;
<b>Restaurant service</b>	Explanation (xxxii) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.20/2019-Central Tax (Rate) dated 30 <sup>th</sup> September, 2019	“ <b>Restaurant service</b> ” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied.

<b>Return</b>	Section 2(97) of the CGST Act 2017	<b>“Return”</b> means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder;
<b>Reverse charge</b>	Section 2(98) of the CGST Act 2017	<b>“Reverse charge”</b> means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or subsection (4) of section 5 of the Integrated Goods and Services Tax Act;
<b>Revisional Authority</b>	Section 2(99) of the CGST Act 2017	<b>“Revisional Authority”</b> means an authority appointed or authorised <sup>1</sup> for revision of decision or orders as referred to in section 108;
<b>Rural area</b>	Paragraph 2 (zcc) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“Rural area”</b> means the area comprised in a village as defined in land revenue records, excluding-the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government;
<b>Schedule</b>	Section 2(100) of the CGST Act 2017	<b>“Schedule”</b> means a Schedule appended to this Act;
<b>Schedule</b>	Section 2(1) (l) of the GST (Compensation to States) Act, 2017	<b>“Schedule”</b> means the Schedule appended to this Act;
<b>Scheduled air cargo service</b>	Explanation (c) to S.No.15 (iv) and 17(v) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9971 (Financial and related services)/ Heading 9973(Leasing or rental services, with or without operator) –  <b>“Scheduled air cargo service”</b> means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognisably systematic series, not open to use by passengers.
<b>Scheduled air transport service</b>	Explanation (b) to S.No.15 (iv) and 17(v) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9971(Financial and related services)/ Heading 9973(Leasing or rental services, with or without operator) –  <b>“Scheduled air transport service”</b> means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public;
<b>Screening Committee</b>	Explanation (c) to Chapter XV of the CGST Rules 2017	For the purposes of Chapter XV of the CGST Rules 2017-



		<p><b>“Screening Committee”</b> means the State level Screening Committee constituted in terms of sub-rule (2) of rule 123 of these rules.</p>																
<b>Second stage dealer</b>	<p>Explanation to Section 142 of the CGST Act 2017</p>	<p>For the purposes of Chapter XX, -</p> <p><b>“Second stage dealer”</b> shall have the same meaning as respectively assigned to them in the Central Excise Act, 1944 or the rules made thereunder.</p>																
	<p>Rule 2(s) of CENVAT Credit Rules 2004</p>	<p><b>“Second stage dealer”</b> means a dealer who purchases the goods from a first stage dealer;</p>																
<b>Section</b>	<p>Rule 2(c) of the CGST Rules 2017</p>	<p><b>“Section”</b> means a section of the Act;</p>																
<b>Securities</b>	<p>Section 2(101) of the CGST Act 2017</p>	<p><b>“Securities”</b> shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956;</p>																
	<p>Section 2 (h) of the Securities Contracts (Regulation) Act, 1956;</p>	<p><b>“Securities”</b> include—</p> <table border="1"> <tr> <td>(i)</td> <td>shares, scrips, stocks, bonds, debentures, debenture stock or other marketable securities of a like nature in or of any incorporated company or other body corporate;</td> </tr> <tr> <td>(ia)</td> <td>derivative;</td> </tr> <tr> <td>(ib)</td> <td>units or any other instrument issued by any collective investment scheme to the investors in such schemes;</td> </tr> <tr> <td>(ic)</td> <td>security receipt as defined in clause (zg) of section 2 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002;</td> </tr> <tr> <td>(id)</td> <td>units or any other such instrument issued to the investors under any mutual fund scheme;</td> </tr> <tr> <td>(ii)</td> <td>Government securities;</td> </tr> <tr> <td>(iia)</td> <td>such other instruments as may be declared by the Central Government to be securities; and</td> </tr> <tr> <td>(iii)</td> <td>rights or interest in securities;</td> </tr> </table>	(i)	shares, scrips, stocks, bonds, debentures, debenture stock or other marketable securities of a like nature in or of any incorporated company or other body corporate;	(ia)	derivative;	(ib)	units or any other instrument issued by any collective investment scheme to the investors in such schemes;	(ic)	security receipt as defined in clause (zg) of section 2 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002;	(id)	units or any other such instrument issued to the investors under any mutual fund scheme;	(ii)	Government securities;	(iia)	such other instruments as may be declared by the Central Government to be securities; and	(iii)	rights or interest in securities;
	(i)	shares, scrips, stocks, bonds, debentures, debenture stock or other marketable securities of a like nature in or of any incorporated company or other body corporate;																
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	(ib)	units or any other instrument issued by any collective investment scheme to the investors in such schemes;																
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	(ii)	Government securities;																
	(iia)	such other instruments as may be declared by the Central Government to be securities; and																
(iii)	rights or interest in securities;																	
<b>Senior advocate</b>	<p>Paragraph 2 (zzd) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Senior advocate”</b> has the same meaning as assigned to it in section 16 of the Advocates Act, 1961 (25 of 1961);</p>																
	<p>Section 16 (2) of the Advocates Act, 1961 (25 of 1961);</p>	<p>An advocate may, with his consent, be designated as <b>senior advocate</b> if the Supreme Court or a High Court is of opinion that by virtue of his ability [standing at the Bar or special knowledge or experience in law] he is deserving of such distinction.</p>																
<b>Services</b>	<p>Section 2(102) of the CGST Act 2017-</p>	<p><b>“Services”</b> means anything other than goods, money and securities but includes activities relating to the use of money</p>																

	01.07.2017 to 31.01.2019	or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;
	Section 2(102) of the CGST Act 2017-01.02.2019 to till date	<p><b>“Services”</b> means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged;</p> <p><b>[Explanation.</b> For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities;]</p>
<b>Shall not make any taxable supply</b>	Explanation to Rule 21A (3) of CGST Rules 2017	<p>For the purposes of sub-rule (3) of Rule 21A of CGST Rules 2017-</p> <p><b>“Shall not make any taxable supply”</b> shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension.</p>
<b>Single residential unit</b>	Paragraph 2 (zze) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Single residential unit”</b> means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family;</p>
<b>Special category States</b>	Explanation (iii) to Section 22 of the CGST Act 2017-08.07.2017 to 31.01.2019	<b>“Special category States”</b> shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution [except for the State of Jammu and Kashmir]
	Explanation (iii) to Section 22 of the CGST Act 2017 – 01.02.2019 to till date	<b>“Special category States”</b> shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution [except for the State of Jammu and Kashmir] [and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand.]
	Paragraph 2 (zzf) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Special category States”</b> shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution,</p>
	Article 279A (4) (g) of the Constitution	<b>“Special category States”</b> - Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand;

<b>Special Economic Zone</b>	Section 2(19) of the IGST Act 2017	<b>“Special Economic Zone”</b> shall have the same meaning as assigned to it in clause (za) of <b>section 2</b> of the Special Economic Zones Act, 2005;
	Rule 2(d) of CGST Rules 2017	<b>“Special Economic Zone”</b> shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 (28 of 2005);
	Section 2 (za) of the Special Economic Zones Act, 2005 (28 of 2005);	<b>“Special Economic Zone”</b> means each Special Economic Zone notified under the proviso to sub-section (4) of section 3 and sub-section (1) of section 4 (including Free Trade and Warehousing Zone) and includes an existing Special Economic Zone;
<b>Special Economic Zone developer</b>	Section 2(20) of the IGST Act 2017	<b>“Special Economic Zone developer”</b> shall have the same meaning as assigned to it in clause (g) of section 2 of the Special Economic Zones Act, 2005 and includes an Authority as defined in clause (d) and a Co-Developer as defined in clause (f) of section 2 of the said Act;
	Section 2 (g) of the Special Economic Zones Act, 2005	<b>“Developer”</b> means a person who, or a State Government which, has been granted by the Central Government a letter of approval under sub-section (10) of section 3 and includes an Authority and a Co-Developer;
<b>Specified date</b>	Explanation to Section 54(10) of the CGST Act 2017	<b>“Specified date”</b> shall mean the last date for filing an appeal under this Act.
<b>Specified international organisation</b>	Explanation to Notification No.16/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires –  <b>“Specified international organisation”</b> means an international organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 (46 of 1947), to which the provisions of the Schedule to the said Act apply.
<b>Specified officer</b>	Explanation to Rule 89(1) of the CGST Rules 2017 as inserted vide Notification No. 14/2022 -Central Tax dated 05 <sup>th</sup> July 2022	For the purposes of Rule 89(1) of the CGST Rules 2017-  <b>“Specified officer”</b> means a “specified officer” or an “authorised officer” as defined under rule 2 of the Special Economic Zone Rules, 2006.
	Explanation to Rule 138E of the CGST Rules 2017	For the purposes of Rule 138E of the CGST Rules 2017-  <b>“Specified officer”</b> shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.

	Explanation to Rule 143 of the CGST Rules 2017	For the purposes of this rule –  “ <b>Specified officer</b> ” shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority.				
<b>Specified organisation</b>	Paragraph 2 (zzg) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  “ <b>Specified organisation</b> ” shall mean,-  <table border="1"> <tr> <td>(i)</td> <td>Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or</td> </tr> <tr> <td>(ii)</td> <td>Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);</td> </tr> </table>	(i)	Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or	(ii)	Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);
	(i)	Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or				
(ii)	Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002);					
	Explanation (xi) to Notification No.11/2017-Central Tax(Rate) dated 28th June, 2017 as amended by Notification No.27/2018-Central Tax(Rate) dated 31 <sup>st</sup> December, 2018	For the purposes of this notification,-  “ <b>Specified organisation</b> ” shall mean, -  <table border="1"> <tr> <td>(i)</td> <td>Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or</td> </tr> <tr> <td>(ii)</td> <td>Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002)</td> </tr> </table>	(i)	Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or	(ii)	Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002)
(i)	Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or					
(ii)	Committee’ or ‘State Committee’ as defined in section 2 of the Haj Committee Act, 2002 (35 of 2002)					
<b>Specified period</b>	Explanation to Rule 45 (3) of the CGST Rules 2017- As inserted vide Notification No. 35/2021 – Central Tax dated 24th September, 2021 01.10.2021 till date	For the purposes of sub-rule (3) of Rule 45 of the CGST Rules 2017-  “ <b>Specified period</b> ” shall mean.- (a) the period of six consecutive months commencing on the 1st day of April and the 1st day of October in respect of a principal whose aggregate turnover during the immediately preceding financial year exceeds five crore rupees; and (b) a financial year in any other case.]				
<b>Specified premises</b>	Explanation (xxxvi) to Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.20/2019-Central Tax (Rate) dated 30 <sup>th</sup> September, 2019	“ <b>Specified premises</b> ” means premises providing “hotel accommodation” services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent.”.				
	Explanation (c) to Notification	“ <b>Specified premises</b> ” means premises providing hotel accommodation service having declared tariff of any unit of				

	No.17/2017-Central Tax(Rate) dated 28th June, 2017 as amended by Notification No. 17/2021-Central Tax (Rate) dated 18thNovember, 2021	accommodation above seven thousand five hundred rupees per unit per day or equivalent.			
<b>State</b>	Section 2(103) of the CGST Act 2017	<b>“State”</b> includes a Union territory with Legislature;			
	Section 2(1) (m) of the GST (Compensation to States) Act, 2017	<b>“State”</b> means,— <table border="1" data-bbox="758 638 1535 907"> <tr> <td>(i)</td> <td>for the purposes of sections 3, 4, 5, 6 and 7 the States as defined under the Central Goods and Services Tax Act; and</td> </tr> <tr> <td>(ii)</td> <td>for the purposes of sections 8, 9, 10, 11, 12, 13 and 14 the States as defined under the Central Goods and Services Tax Act and the Union territories as defined under the Union Territories Goods and Services Tax Act;</td> </tr> </table>	(i)	for the purposes of sections 3, 4, 5, 6 and 7 the States as defined under the Central Goods and Services Tax Act; and	(ii)
(i)	for the purposes of sections 3, 4, 5, 6 and 7 the States as defined under the Central Goods and Services Tax Act; and				
(ii)	for the purposes of sections 8, 9, 10, 11, 12, 13 and 14 the States as defined under the Central Goods and Services Tax Act and the Union territories as defined under the Union Territories Goods and Services Tax Act;				
<b>Stage carriage</b>	Paragraph 2 (zzh) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires –  <b>“Stage carriage”</b> shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);			
	Explanation (b) to S.No.8 - of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9964 (Passenger transport services) –  <b>“Stage carriage”</b> has the meaning assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988) ;			
	section 2 (40) of the Motor Vehicles Act, 1988 (59 of 1988) ;	<b>“Stage carriage”</b> means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey;			
<b>State Electricity Board</b>	Paragraph 2 (zzi) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>“State Electricity Board”</b> means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 (54 of 1948);			
<b>State Goods and Services Tax Act</b>	Section 2(1) (o) of the GST (Compensation to States) Act, 2017	<b>“State Goods and Services Tax Act”</b> means the law to be made by the State Legislature for levy and collection of tax by the concerned State on supply of goods or services or both;			

<b>State tax</b>	Section 2(104) of the CGST Act 2017	<b>“State tax”</b> means the tax levied under any State Goods and Services Tax Act;	
	Section 2(1) (n) of the GST (Compensation to States) Act, 2017	<b>“State tax”</b> means the State goods and services tax levied and collected under the respective State Goods and Services Tax Act;	
<b>State Transmission Utility</b>	Paragraph 2 (zzj) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“State Transmission Utility”</b> shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 (36 of 2003)	
	Section 2 (67) of the Electricity Act, 2003 (36 of 2003)	<b>“State Transmission Utility”</b> means the Board or the Government company specified as such by the State Government under sub-section (1) of section 39;	
<b>State transport undertaking</b>	Paragraph 2 (zzj) to Notification No.12/2017-Central Tax (Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“State transport undertaking”</b> has the same meaning as assigned to it in clause (42) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);	
	Section 2 (42) of the Motor Vehicles Act, 1988 (59 of 1988);	<b>“State transport undertaking”</b> means any undertaking providing road transport service, where such undertaking is carried on by,—	
		(i)	the Central Government or a State Government;
		(ii)	any Road Transport Corporation established under section 3 of the Road Transport Corporations Act, 1950 (64 of 1950);
(iii)	any municipality or any corporation or company owned or controlled by the Central Government or one or more State Governments, or by the Central Government and one or more State Governments. Explanation.—For the purposes of this clause, “road transport service” means a service of motor vehicles carrying passengers or goods or both by road for hire or reward;		
<b>Sub-heading</b>	Explanation (iii) to Notification No.1/2017-Central Tax(Rate) dated 28thJune, 2017	For the purposes of this notification – <b>“Sub-heading”</b> shall mean sub-heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).	
	Explanation (iii) to Schedule of Notification No.2/2017-Central Tax(Rate) dated 28thJune, 2017	For the purposes of the Schedule,- <b>“Sub-heading”</b> shall mean sub-heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).	
	Explanation (1) to Schedule of	In this notification –	

	Notification No.3/2017-Central Tax(Rate) dated 28thJune, 2017	“ <b>Sub-heading</b> ” shall mean sub-heading as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).								
<b>Supplier</b>	Section 2(105) of the CGST Act 2017	“ <b>Supplier</b> ” in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied;								
<b>Supply</b>	Section 2(21) of the IGST Act 2017	“ <b>Supply</b> ” shall have the same meaning as assigned to it in <b>section 7 of the Central Goods and Services Tax Act;</b>								
<b>Supply of goods or services or both of like kind and quality</b>	Explanation (b) to Chapter IV of CGST Rules 2017	For the purposes of the provisions of Chapter IV of CGST Rules 2017 –  “ <b>Supply of goods or services or both of like kind and quality</b> ” means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.								
	Explanation to S.No.24 (i) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	Heading 9986 –  “ <b>Support services to agriculture, forestry, fishing, animal husbandry</b> ” mean- <table border="1" style="margin-left: 20px;"> <tr> <td style="width: 50px;">(i)</td> <td>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</td> </tr> <tr> <td style="width: 50px;">(a)</td> <td>agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</td> </tr> <tr> <td style="width: 50px;">(b)</td> <td>supply of farm labour;</td> </tr> <tr> <td style="width: 50px;">(c)</td> <td>processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it</td> </tr> </table>	(i)	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—	(a)	agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;	(b)	supply of farm labour;	(c)	processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it
(i)	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—									
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(b)	supply of farm labour;									
(c)	processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it									

			<p>only marketable for the primary market;</p> <p>(d) renting or leasing of agromachinery or vacant land with or without a structure incidental to its use;</p> <p>(e) loading, unloading, packing, storage or warehousing of agricultural produce;</p> <p>(f) agricultural extension services;</p> <p>(g) services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale or purchase of agricultural produce.</p> <p>(ii) Services by way of pre-conditioning, pre-cooling, ripening, waxing, retail packing, labelling of fruits and vegetables which do not change or alter the essential characteristics of the said fruits or vegetables.</p> <p>(iii) Carrying out an intermediate production process as job work in relation to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce.</p>
<b>Suppression</b>	Explanation 2 to Section 74 of the CGST Act 2017	For the purposes of this Act, the expression “ <b>Suppression</b> ” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.	
<b>Tariff item</b>	Explanation (iii) to Notification No.1/2017-Central Tax(Rate) dated 28thJune, 2017	For the purposes of this notification,- “ <b>Tariff item</b> ” shall mean a tariff item as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).	
	Explanation (iii) to Schedule of Notification No.2/2017-Central Tax (Rate) dated 28thJune, 2017	For the purposes of the Schedule,- “ <b>Tariff item</b> ” shall mean a tariff item as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).	
	Explanation (1) to Schedule of Notification No.3/2017-Central Tax (Rate) dated 28thJune, 2017	In this notification – “ <b>Tariff item</b> ” shall mean a tariff item as specified in the First Schedule to the Customs Tariff Act, 1975 (51 of 1975).	



<b>Tax dues</b>	Explanation (b) (i) to Section 49 of the CGST Act 2017	<b>"Tax dues"</b> means the tax payable under this Act and does not include interest, fee and penalty;
<b>Tax payable under the said Act</b>	Explanation (ii) to Notification No. 23/2017 –Central Tax dated 17 <sup>th</sup> August, 2017	For the purposes of this notification, -  <b>"Tax payable under the said Act"</b> means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder.
<b>Tax period</b>	Section 2(106) of the CGST Act 2017	<b>"Tax period"</b> means the period for which the return is required to be furnished;
<b>Taxable person</b>	Section 2(107) of the CGST Act 2017	<b>"Taxable person"</b> means a person who is registered or liable to be registered under section 22 or section 24;
<b>Taxable supply</b>	Section 2(108) of the CGST Act 2017	<b>"Taxable supply"</b> means a supply of goods or services or both which is leviable to tax under this Act.
	Section 2(1) (p) of the GST (Compensation to States) Act, 2017	<b>"Taxable supply"</b> means a supply of goods or services or both which is chargeable to the cess under this Act;
<b>Taxable territory</b>	Section 2(109) of the CGST Act 2017	<b>"Taxable territory"</b> means the territory to which the provisions of this Act apply;
	Section 2(22) of the IGST Act 2017	<b>"Taxable territory"</b> means the territory to which the provisions of this Act apply;
<b>Telecommunication service</b>	Section 2(110) of the CGST Act 2017	<b>"Telecommunication service"</b> means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electromagnetic means;
<b>The State Goods and Services Tax Act</b>	Section 2(111) of the CGST Act 2017	<b>"The State Goods and Services Tax Act"</b> means the respective State Goods and Services Tax Act, 2017;
<b>Tiger reserve</b>	Paragraph 2 (zzl) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,-  <b>"Tiger reserve"</b> has the same meaning as assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972(53 of 1972);
	Section 38K (e) of the Wild Life	<b>"Tiger reserve"</b> means the areas notified as such under section 38V.

	(Protection) Act, 1972(53 of 1972);					
<b>Total amount</b>	Explanation to paragraph 2 of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	<p><b>"Total amount"</b> means the sum total of,-</p> <table border="1"> <tr> <td>(a)</td> <td>consideration charged for aforesaid service; and</td> </tr> <tr> <td>(b)</td> <td>amount charged for transfer of land or undivided share of land, as the case may be.</td> </tr> </table>	(a)	consideration charged for aforesaid service; and	(b)	amount charged for transfer of land or undivided share of land, as the case may be.
	(a)	consideration charged for aforesaid service; and				
(b)	amount charged for transfer of land or undivided share of land, as the case may be.					
	Explanation to paragraph 2 of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017 as amended by Notification No.1/2018-Central Tax (Rate) 25 <sup>th</sup> January, 2018	<p>For the purposes of this paragraph –</p> <p><b>"Total amount"</b> means the sum total of,-</p> <table border="1"> <tr> <td>(a)</td> <td>consideration charged for aforesaid service; and</td> </tr> <tr> <td>(b)</td> <td>amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease..</td> </tr> </table>	(a)	consideration charged for aforesaid service; and	(b)	amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease..
(a)	consideration charged for aforesaid service; and					
(b)	amount charged for transfer of land or undivided share of land, as the case may be including by way of lease or sublease..					
<b>Tourist</b>	Explanation to Section 15 of the IGST Act 2017	<b>"Tourist"</b> means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes.				
<b>Tour operator</b>	Paragraph 2 (zmm) to Notification No.12/2017-Central Tax(Rate) dated 28th	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>"Tour operator"</b> means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours;</p>				
	Explanation to S.No.23 (i) of Notification No.11/2017-Central Tax (Rate) dated 28th June, 2017	<p>Heading 9985(Support services –</p> <p><b>"Tour operator"</b> means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours.</p>				
<b>Trade union</b>	Paragraph 2 (zzn) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>"Trade union"</b> has the same meaning as assigned to it in clause (h) of section 2 of the Trade Unions Act,1926(16 of 1926);</p>				
	Section 2 (h) of the Trade Unions Act,1926(16 of 1926);	<b>"Trade Union"</b> means any combination, whether temporary or permanent, formed primarily for the purpose of regulating the relations between workmen and employers or between workmen and workmen, or between employees and				

		employers, or for imposing restrictive conditions on the conduct of any trade or business, and includes and federation of two or more trade unions :
<b>Transition date</b>	Section 2(1) (q) of the GST (Compensation to States) Act, 2017	“ <b>Transition date</b> ” shall mean, in respect of any State, the date on which the State Goods and Services Tax Act of the concerned State comes into force;
<b>Transition period</b>	Section 2(1) (r) of the GST (Compensation to States) Act, 2017	“ <b>Transition period</b> ” means a period of five years from the transition date; and
<b>Turnover</b>	Explanation (c) to Section 20 of the CGST Act 2017- 01.07.2017 to 31.01.2019	“ <b>Turnover</b> ”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under <b>entry 84 of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.</b>
	Explanation (c) to Section 20 of the CGST Act 2017- 01.02.2019 to till date	“ <b>Turnover</b> ”, in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under <b>entries 84 and 92A of List I of the Seventh Schedule to the Constitution and entries 51 and 54 of List II of the said Schedule.</b>
	Explanation to Notification No. 30/2017 – Central Tax dated 11th September, 2017	For the purposes of this notification – “Turnover” has the same meaning as assigned to it in clause (112) of section 2 of the aforesaid Act.
<b>Turnover in State or Turnover in Union territory</b>	Section 2(112) of the CGST Act 2017	“ <b>Turnover in State</b> ” or “ <b>turnover in Union territory</b> ” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess;
<b>Turnover of zero-rated supply of goods</b>	Rule 89 (4) of the CGST Rules 2017 – 01.07.2017 to 22.10.2017	For the purposes of rule 89 (4) of the CGST Rules 2017- “ <b>Turnover of zero-rated supply of goods</b> ” means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking;
<b>Turnover of zero-rated supply of goods</b>	Rule 89 (4) of the CGST Rules 2017 – 23.10.2017 to 22.03.2020	For the purposes of rule 89 (4) of the CGST Rules 2017- “ <b>Turnover of zero-rated supply of goods</b> ” means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter

		of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;”
<b>Turnover of zero-rated supply of goods</b>	Rule 89 (4) of the CGST Rules 2017-23.03.2020 to till date	For the purposes of rule 89 (4) of the CGST Rules 2017-  <b>“Turnover of zero-rated supply of goods”</b> means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or, similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both;
<b>Turnover of zero-rated supply of services</b>	Rule 89 (4) of the CGST Rules 2017 – 01.07.2017 to 22.10.2017	For the purposes of rule 89 (4) of the CGST Rules 2017-  <b>“Turnover of zero-rated supply of services”</b> means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-  Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;
<b>Turnover of zero-rated supply of services</b>	Rule 89 (4) of the CGST Rules 2017-23.10.2017 to till date	For the purposes of rule 89 (4) of the CGST Rules 2017-  <b>“Turnover of zero-rated supply of services”</b> means the value of zero-rated supply of services made without payment of tax under bond or letter of undertaking, calculated in the following manner, namely:-  Zero-rated supply of services is the aggregate of the payments received during the relevant period for zero-rated supply of services and zero-rated supply of services where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period;
<b>Unavailed CENVAT credit</b>	Explanation to Section 140(2) of the CGST Act 2017	<b>“Unavailed CENVAT credit”</b> means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which the said person was entitled in respect of the said capital goods under the existing law.

<p><b>Unavailed input tax credit</b></p>	<p>Explanation to Section 18 of the UTGST Act 2017</p>	<p>For the purposes of section 18 of the UTGST Act 2017 –</p> <p><b>“Unavailed input tax credit”</b> means the amount that remains after subtracting the amount of input tax credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of input tax credit to which the said person was entitled in respect of the said capital goods under the existing law.</p>												
<p><b>Union territory</b></p>	<p>Section 2(114) of the CGST Act 2017- 01.07.2017 to 29.06.2020</p>	<p><b>“Union territory”</b> means the territory of—</p> <table border="1" data-bbox="759 568 1533 909"> <tr> <td>(a)</td> <td>the Andaman and Nicobar Islands;</td> </tr> <tr> <td>(b)</td> <td>Lakshadweep;</td> </tr> <tr> <td>(c)</td> <td>Dadra and Nagar Haveli;</td> </tr> <tr> <td>(d)</td> <td>Daman and Diu;</td> </tr> <tr> <td>(e)</td> <td>Chandigarh; and</td> </tr> <tr> <td>(f)</td> <td>Other territory.</td> </tr> </table> <p><b>Explanation.</b> —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;</p>	(a)	the Andaman and Nicobar Islands;	(b)	Lakshadweep;	(c)	Dadra and Nagar Haveli;	(d)	Daman and Diu;	(e)	Chandigarh; and	(f)	Other territory.
	(a)	the Andaman and Nicobar Islands;												
	(b)	Lakshadweep;												
(c)	Dadra and Nagar Haveli;													
(d)	Daman and Diu;													
(e)	Chandigarh; and													
(f)	Other territory.													
<p>Section 2(114) of the CGST Act 2017- 30.06.2020 to till date</p>	<p><b>“Union territory”</b> means the territory of—</p> <table border="1" data-bbox="759 1144 1533 1447"> <tr> <td>(a)</td> <td>the Andaman and Nicobar Islands;</td> </tr> <tr> <td>(b)</td> <td>Lakshadweep;</td> </tr> <tr> <td>(c)</td> <td>[Dadra and Nagar Haveli and Daman and Diu;</td> </tr> <tr> <td>(d)</td> <td>Ladakh;]</td> </tr> <tr> <td>(e)</td> <td>Chandigarh; and</td> </tr> <tr> <td>(f)</td> <td>Other territory.</td> </tr> </table> <p><b>Explanation.</b> —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory;</p>	(a)	the Andaman and Nicobar Islands;	(b)	Lakshadweep;	(c)	[Dadra and Nagar Haveli and Daman and Diu;	(d)	Ladakh;]	(e)	Chandigarh; and	(f)	Other territory.	
(a)	the Andaman and Nicobar Islands;													
(b)	Lakshadweep;													
(c)	[Dadra and Nagar Haveli and Daman and Diu;													
(d)	Ladakh;]													
(e)	Chandigarh; and													
(f)	Other territory.													
<p>Section 2(8) of the UTGST Act 2017- 01.07.2017 to 26.03.2020</p>	<p><b>“Union territory”</b> means the territory of—</p> <table border="1" data-bbox="759 1682 1347 1895"> <tr> <td>(i)</td> <td>the Andaman and Nicobar Islands;</td> </tr> <tr> <td>(ii)</td> <td>Lakshadweep;</td> </tr> <tr> <td>(iii)</td> <td>Dadra and Nagar Haveli;</td> </tr> <tr> <td>(iv)</td> <td>Daman and Diu;</td> </tr> <tr> <td>(v)</td> <td>Chandigarh; and</td> </tr> <tr> <td>(vi)</td> <td>Other territory.</td> </tr> </table>	(i)	the Andaman and Nicobar Islands;	(ii)	Lakshadweep;	(iii)	Dadra and Nagar Haveli;	(iv)	Daman and Diu;	(v)	Chandigarh; and	(vi)	Other territory.	
(i)	the Andaman and Nicobar Islands;													
(ii)	Lakshadweep;													
(iii)	Dadra and Nagar Haveli;													
(iv)	Daman and Diu;													
(v)	Chandigarh; and													
(vi)	Other territory.													

		<b>Explanation.</b> — For the purposes of this Act, each of the territories specified in sub-clauses (i) to (vi) shall be considered to be a separate Union territory;												
	Section 2(8) of the UTGST Act 2017-27.03.2020 to till date	<p>“<b>Union territory</b>” means the territory of—</p> <table border="1"> <tr> <td>(a)</td> <td>the Andaman and Nicobar Islands;</td> </tr> <tr> <td>(b)</td> <td>Lakshadweep;</td> </tr> <tr> <td>(c)</td> <td>Dadra and Nagar Haveli and Daman and Diu;</td> </tr> <tr> <td>(d)</td> <td>Ladakh;</td> </tr> <tr> <td>(e)</td> <td>Chandigarh; and</td> </tr> <tr> <td>(f)</td> <td>Other territory.</td> </tr> </table> <p><b>Explanation.</b> — For the purposes of this Act, each of the territories specified in sub-clauses (i) to (vi) shall be considered to be a separate Union territory;</p>	(a)	the Andaman and Nicobar Islands;	(b)	Lakshadweep;	(c)	Dadra and Nagar Haveli and Daman and Diu;	(d)	Ladakh;	(e)	Chandigarh; and	(f)	Other territory.
(a)	the Andaman and Nicobar Islands;													
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(c)	Dadra and Nagar Haveli and Daman and Diu;													
(d)	Ladakh;													
(e)	Chandigarh; and													
(f)	Other territory.													
<b>Union territory tax</b>	Section 2(115) of the CGST Act 2017	“ <b>Union territory tax</b> ” means the Union territory goods and services tax levied under the Union Territory Goods and Services Tax Act;												
	Section 2(9) of the UTGST Act 2017	“ <b>Union territory tax</b> ” means the tax levied under this Act;												
<b>Union Territory Goods and Services Tax Act</b>	Section 2(116) of the CGST Act 2017	“ <b>Union Territory Goods and Services Tax Act</b> ” means the Union Territory Goods and Services Tax Act, 2017;												
	Section 2(1) (s) of the GST (Compensation to States) Act, 2017	“ <b>Union Territories Goods and Services Tax Act</b> ” means the Union Territories Goods and Services Tax Act, 2017.												
<b>Unit container</b>	Explanation (i) to Notification No.1/2017-Central Tax(Rate) dated 28thJune, 2017	<p>For the purposes of this notification,-</p> <p>“<b>Unit container</b>” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.</p>												
<b>Unit container</b>	Explanation (i) to Schedule of Notification No.2/2017-Central Tax (Rate) dated 28thJune, 2017	<p>For the purposes of the Schedule,-</p> <p>“<b>Unit container</b>” means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.</p>												

<b>Usual place of residence</b>	Section 2(113) of the CGST Act 2017	<b>“Usual place of residence”</b> means—	
		(a)	in case of an individual, the place where he ordinarily resides;
		(b)	in other cases, the place where the person is incorporated or otherwise legally constituted;
<b>Valid return</b>	Section 2(117) of the CGST Act 2017	<b>“Valid return”</b> means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full.	
<b>Value of assets</b>	Explanation to rule 41(1) of the CGST Rules 2017 w.e.f. 01.02.2019	For the purpose of rule 41(1) of the CGST Rules 2017— <b>“Value of assets”</b> means the value of the entire assets of the business, whether or not input tax credit has been availed thereon.]	
<b>Vessel</b>	Paragraph 2 (z) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Vessel”</b> has the same meaning as assigned to it in clause (z) of section 2 of the Major Port Trusts Act, 1963 (38 of 1963);	
	Section 2 (z) of the Major Port Trusts Act, 1963 (38 of 1963);	<b>“Vessel”</b> includes anything made for the conveyance, mainly by water, of human beings or of goods and a caisson	
<b>Voucher</b>	Section 2 (118) of the CGST Act 2017	<b>“Voucher”</b> means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument;	
<b>Warehoused goods</b>	Explanation 2 to Paragraph 8 of the Schedule III of the CGST Act 2017	<b>“Warehoused goods”</b> shall have the same meaning as assigned to it in the Customs Act, 1962	
	Section 2 (44) of The Customs Act, 1962	<b>“Warehoused goods”</b> means goods deposited in a warehouse;	
<b>Wildlife sanctuary</b>	Paragraph 2 (z) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017	For the purposes of this notification, unless the context otherwise requires,- <b>“Wildlife sanctuary”</b> means a sanctuary as defined in the clause (26) of the section 2 of The Wild Life (Protection) Act, 1972 (53 of 1972);	
	Section 2 (26) of The Wild Life	<b>“Sanctuary”</b> means an area declared, whether under sec. 26(A)5 or sec 38, or deemed, under sub section (3) of Sec.66 to be declared, as a wildlife sanctuary	

	(Protection) Act, 1972 (53 of 1972);	
<b>Works contract</b>	Section 2(119) of the CGST Act 2017	<b>“Works contract”</b> means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract;
<b>E invoice Websites</b>	Explanation to Notification No. 69/2019–Central Tax dated 13 <sup>th</sup> December, 2019	For the purposes of this notification-  (i) www.einvoice1.gst.gov.in; (ii) www.einvoice2.gst.gov.in; (iii) www.einvoice3.gst.gov.in; (iv) www.einvoice4.gst.gov.in; (v) www.einvoice5.gst.gov.in; (vi) www.einvoice6.gst.gov.in; (vii) www.einvoice7.gst.gov.in; (viii) www.einvoice8.gst.gov.in; (ix) www.einvoice9.gst.gov.in; (x) www.einvoice10.gst.gov.in  The above websites mean the websites managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013 (18 of 2013).
<b>www.ewaybillgst.gov.in</b>	Explanation (2) to Notification No.9/2018 – Central Tax dated 23 <sup>rd</sup> January, 2018	For the purposes of this notification,  <b>“www.ewaybillgst.gov.in”</b> means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, Government of India.
<b>www.gst.gov.in</b>	Explanation to Notification No. 4/2017 –Central Tax dated 19 <sup>th</sup> June, 2017	For the purposes of this notification-  <b>www.gst.gov.in</b> means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act,2013 (18 of 2013)
	Explanation (1) to Notification No.9/2018 – Central Tax dated 23 <sup>rd</sup> January, 2018	For the purposes of this notification-  <b>www.gst.gov.in</b> means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act,2013 (18 of 2013)
<b>Zero-rated supply</b>	Section 2(23) of the IGST Act 2017	<b>“Zero-rated supply”</b> shall have the meaning assigned to it in section 16;
	Section 16 of the IGST Act 2017- 01.07.2017 to till date	<b>“Zero rated supply”</b> means any of the following supplies of goods or services or both, namely:–



		<table border="1"> <tr> <td>(a)</td> <td>export of goods or services or both; or</td> </tr> <tr> <td>(b)</td> <td>supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.</td> </tr> </table>	(a)	export of goods or services or both; or	(b)	supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.
(a)	export of goods or services or both; or					
(b)	supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit.					
	<p>Section 16 of the IGST Act 2017 – From a date to be notified later</p>	<p><b>“Zero rated supply”</b> means any of the following supplies of goods or services or both, namely:—</p> <table border="1"> <tr> <td>(a)</td> <td>export of goods or services or both; or</td> </tr> <tr> <td>(b)</td> <td>supply of goods or services or both [for authorised operations] to a Special Economic Zone developer or a Special Economic Zone unit.</td> </tr> </table>	(a)	export of goods or services or both; or	(b)	supply of goods or services or both [for authorised operations] to a Special Economic Zone developer or a Special Economic Zone unit.
(a)	export of goods or services or both; or					
(b)	supply of goods or services or both [for authorised operations] to a Special Economic Zone developer or a Special Economic Zone unit.					
<b>Zoo</b>	<p>Paragraph 2 (zzq) to Notification No.12/2017-Central Tax(Rate) dated 28th June, 2017</p>	<p>For the purposes of this notification, unless the context otherwise requires,-</p> <p><b>“Zoo”</b> has the same meaning as assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 (53 of 1972).</p>				
	<p>Section 2 (39) of the Wild Life (Protection) Act, 1972 (53 of 1972).</p>	<p><b>“Zoo”</b> means an establishment, whether stationary or mobile, where captive animals are kept for exhibition to the public but does not include a circus and an establishment of a licenced dealer in captive animals.</p>				