

TaxByKK's

Mastering

GST

in Valuation Rules, ISD, Job Work,
Schedule II, Section 11A and
SERVICE ACCOUNTING CODE (SAC) with
Explanatory Notes

THIS BOOK IS DEDICATED TO
MY BELOVED FATHER
LATE SH. TEJ PAL AGRAWAL

Hare Krishna Hare Krishna
Krishna Krishna Hare Hare
Hare Ram Hare Ram
Ram Ram Hare Hare

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SERVICE ACCOUNTING CODE (SAC) with
Explanatory Notes

CS Kaushal Kumar Agrawal

Practising Company Secretary

GST Trainer, Speaker, Author, Faculty and Consultant

4

Volume

*Useful for
Practitioners, Professionals and Students*

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***Mastering
GST***

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To broaden and share his expertise with GST professionals, he has launched a website, TaxByKK.com, where anyone can find all the vital information about GST. He has also created a YouTube channel, TaxByKK, to help GST practitioners further hone their GST knowledge.

He cordially invites all GST practitioners to join him for an informative and comprehensive exploration of GST, in discovering the intricacies of the GST structure and and learn the very minute detail of GST.

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Structure of our GST books

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Volume 2: Handling GST notices and GST Appeals with draft replies

Volume 3: Practical aspects of GST Refund and IGST Law

Volume 4: Mastering GST in Valuation Rules, ISD, Job Work, Schedule II, Section 11A and SERVICE ACCOUNTING CODE (SAC) with Explanatory Notes

GST Council Meeting Minutes

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VIII	Accounts and Records	S 35 & 36	R 56 to 58	SRM I to SRM IV
IX	Returns	S 37 to 48	R 59 to 84	GSTR 1 to 11
X	Payment of Tax	S 49 to 53A	R 85 to 88C	PMT 1 to 9
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XIII	Audit	S 65 & 66	R 101 & 102	ADT 1 to 4
XIV	Inspection, Search, Seizure and Arrest	S 67 to 72	R 55, 55A, 138 to 138F, 139 to 141	INS 1 to 5 EWB 01 to 06 MOV 01 to 11
XV	Demands and Recovery	S 73 to 84	E 142 to 161	DRC 1 to 25
XVI	Liability to pay in certain cases	S 85 to 94	R 160	-
XVII	Advance Ruling	S 95 to 106	R 103 to 107A	ARA 1 to 3
XVIII	Appeals and Revisions	S 107 to 121	R 108 to 116	APL 1 to 8
XIX	Offences and Penalties	S 122 to 138	R 142 & 162	CPD 01 & 02
XX	Transitional Provisions	S 139 to 142	R 24, 117 to 121, 142A	TRAN 1 & 2
XXI	Miscellaneous	S 143 to 174	R 45, 122 to 137, 142	-
Schedules	Subject			
Schedule I	Activities to be treated as supply even if made without consideration			
Schedule II	Activities or transactions to be treated as supply of goods or supply of services			
Schedule III	Activities which shall be treated neither as a supply of goods nor a supply of services			

QUICK REFERENCE TABLE
CGST RULES, 2017

Chapters	Subject	Rules	Relevant Sections	Relevant Forms
I	Preliminary	R 1 & 2	-	-
II	Composition (Levy)	R 3 to 7	S 10	CMP 01 to 08
III	Registration	R 8 to 26	S 25 to 30, 51, 52, 139	REG 01 to 31
IV	Determination of value of supply	R 27 to 35	S 15	-
V	Input Tax Credit	R 36 to 45	S 16 to 20, 143	ITC 01 to 04
VI	Tax Invoice, Debit & Credit Notes	R 46 to 55A	S 20, 31, 34, 68	INV 01
VII	Accounts and Records	R 56 to 58	S 35 & 36	SRM I to SRM IV
VIII	Returns	R 59 to 84	S 37 to 39, S 42 to 45, 48, 51, 52, 55	GSTR 01 to 11
IX	Payment of Tax	R 85 to 88C	S 49, 49A, 49B, 53A	PMT 01 to 09
X	Refund	R 89 to 97A	S 54 to 58	RFD 01 to 11
XI	Assessment and Audit	R 98 to 102	S 60 to 66	ASMT 01 to 18 & ADT 01 to 04
XII	Advance Ruling	R 103 to 107A	S 49, S 96 to 98 S 100 to 102	ARA 01 to 03
XIII	Appeals and Revision	R 108 to 116	S 107 & 108, S 112 & 113, S 116 to 118	APL 01 to 08
XIV	Transitional Provisions	R 117 to 121	S 140 to 142	TRAN 01 & 02
XV	Anti-Profiteering	R 122 to 137	S 171	-
XVI	E-Way Rules	R 138 to 138F	S 68	EWB 01 to 06
XVII	Inspection, Search, Seizure & Arrest	R 139 to 141	S 67	INS 01 to 05
XVIII	Demands and Recovery	R 142 to 161	S 49, 52, 62 to 64, 73 to 76, 79, 80, 83, 84, 88, 122 to 125, 127, 129, 130, 140, 142 & 161	DRC 01 to 25 MOV 01 to 11
XIX	Offences and Penalties	R 162	S 138	CPD 01 & 02

Linking Chapters of

CGST Act, 2017 and CGST Rules, 2017

CGST Act	Description	CGST Rules	Description
I	Preliminary ^{Vol 1 and 2}	I	Preliminary
II	Administration ^{Vol 2}	-	-
III	Levy and Collection of Tax ^{Vol 1}	II	Composition Levy ^{Vol 1}
IV	Time and value of supply ^{Vol 1}	IV	Determination of value of supply ^{Vol 1}
V	Input Tax Credit ^{Vol 1}	V	Input Tax Credit ^{Vol 1}
VI	Registration ^{Vol 1}	III	Registration ^{Vol 1}
VII	Tax Invoice, Debit & Credit Notes ^{Vol 1}	VI	Tax Invoice, Debit & Credit Notes ^{Vol 1}
VIII	Accounts and Records ^{Vol 2}	VII	Accounts and Records ^{Vol 2}
IX	Returns ^{Vol 1}	VIII	Returns ^{Vol 1}
X	Payment of Tax ^{Vol 1}	IX	Payment of Tax ^{Vol 1}
XI	Refunds ^{Vol 3}	X	Refunds ^{Vol 3}
XII	Assessment ^{Vol 2}	XI	Assessment ^{Vol 2}
XIII	Audit ^{Vol 2}	XI	Audit ^{Vol 2}
XIV	Inspection, Search, Seizure and Arrest ^{Vol 2}	XVI	E Way Rules ^{Vol 1}
		XVII	Inspection, Search, Seizure and Arrest ^{Vol 2}
XV	Demands and Recovery ^{Vol 2}	XVIII	Demands and Recovery ^{Vol 2}
XVI	Liability to pay in certain cases ^{Vol 2}	XVIII	Demands and Recovery ^{Vol 2}
XVII	Advance Ruling ^{Vol 2}	XII	Advance Ruling ^{Vol 2}
XVIII	Appeals and Revisions ^{Vol 2}	XIII	Appeals and Revisions ^{Vol 2}
XIX	Offences and Penalties ^{Vol 2}	XIX	Offences and Penalties ^{Vol 2}
XX	Transitional Provisions ^{Vol 2}	XIV	Transitional Provisions ^{Vol 2}
XXI	Miscellaneous ^{Vol 1 and 2}	XV	Anti Profiteering ^{Vol 2}

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