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Goods and Services Tax GST Act 2017

Make it Simple

(June 2025 Edition)

Central Goods and Services Tax Act i.e. CGST Act 2017, State Goods and Services Tax Act i.e. SGST Act 2017, Union Territory Goods and Services Tax Act i.e. UTGST Act 2017 and Integrated Goods and Services Tax Act i.e. IGST Act 2017. Lok Sabha passed GST bills on 29th March, 2017 and it become GST Act, 2017 after receiving the assent of the President of India on the Wednesday, 12 April 2017.

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Introduction

The Goods and Services Tax (GST) has simplified indirect tax in India. The current indirect tax structure comprises of so many different taxes levied by the Central Government (Central Excise duty, Additional duties of excise, Additional duties of customs, Service Tax) and taxes levied by the various State Governments (State VAT / Sales Tax, Central Sales Tax, Purchase Tax, Entertainment Tax, Luxury Tax, Entry Tax, Taxes on lottery, betting & gambling). Almost all Indirect Taxes unified as GST across the country on Goods and Services. However, Basic Customs Duty, Export Duty, Toll Tax, Road and Passenger Tax, Electricity Duty, Stamp Duty and Property Tax has not been subsumed in GST.

There are mainly two types of GST viz. Central GST and State GST. For transaction within a State, there are two components of GST Central GST (CGST) and State GST (SGST) being levied on the value of goods and services. In case of inter-state transactions, the Centre would levy and collect the Integrated GST (IGST). The IGST would roughly be equal to CGST plus SGST.

Central Government levied CGST for intra-State supply and IGST for inter-State supply. State Governments including Union Territories with legislatures levied SGST or Union territories without legislatures levied UTGST for intra-State supply.

All four Bills related to GST i.e. Central GST Bill, Integrated GST Bill, GST (Compensation to States) Bill, and Union Territory GST Bill 2017 passed in Lok Sabha on Wednesday, March 29, 2017. After having obtained the assent of the President of India on Wednesday, April 12, 2017, it has now become the Central Goods and Services Tax Act i.e. CGST Act 2017, the State Goods and Services Tax Act i.e. SGST Act 2017, the Integrated Goods and Services Tax Act i.e. IGST Act 2017 and the Union Territory Goods and Services Tax Act i.e. UTGST Act 2017.

I prepared this E-Book for the help of students and professionals who may access it as per their convenience while working on the desk or on the move through their computer, laptop, tablet, iPad, mobile etc. Accordingly, this eBook is available in PDF as well as Kindle format. I am very confident that this E-Book would be of immense help to CA/CS/CMA students in preparing for their coming exams and Chartered Accountants, Cost Accountants and Company Secretaries in carrying out their professional assignments.

Suresh Prasad

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Kolkata

Sunday, June 01, 2025

Disclaimer

This e-Book on GST Act, 2017 has been prepared for the benefit of Students and Professionals. It is based on the Central Goods and Services Tax (CGST) Act, 2017, the State Goods and Services Tax (SGST) Act 2017, the Union Territory Goods and Services Tax (UTGST) Act 2017 and the Integrated Goods and Services Tax (IGST) Act 2017, the Central Goods and Services Tax Rules, 2017, CGST (Amendment) Act, 2023, IGST (Amendment) Act, 2023, UTGST (Amendment) Act, 2018, GST (Compensation to States) Amendment Act, 2018, the Finance (No. 2) Act, 2019, the Finance Act, 2020, the Finance Act, 2021, the Finance Act, 2022, Finance Act 2023, Finance Act (No. 1) 2024, Finance Act (No. 2) 2024, Finance Act, 2025, Orders, Circulars, Clarifications and Notifications as notified by the Ministry of Finance.

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