

	Old Model GST L	aw June 2016		New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
1(1)	Short title, extent & commencement	 (1) This Act may be called the Central / State Goods and Services Tax Act, 2016. (2) It extends to the whole of India / State's name. (3) It shall come into force on such date as the Central or a State Government may, by notification in the Official Gazette, appoint in this behalf: PROVIDED that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision. 	1(1)	Short title, extent & commencement	 (1) This Act may be called the Central / State Goods and Services Tax Act, 2016. (2) It extends to the whole of India / State's name. (3) It shall come into force on such date as the Central or a State Government may, by notification in the Official Gazette, appoint in this behalf: PROVIDED that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision. 	No Change
2(1)	Actionable claim	"actionable claim" shall have the meaning assigned to it in section 3 of the Transfer of Property Act, 1882	2(1)	Actionable claim	shall have the meaning assigned to it in section 3 of the Transfer of Property Act, 1882 (4 of 1882).	No Change in the definition. First time, Actionable claim has been included in the definition of "Goods" and Tax Net.
2(2)	address of delivery	means the address of the recipient of goods and/or services indicated on the tax invoice issued by a	2(2)	address of delivery	means the address of the recipient of goods and/or services indicated on the tax invoice issued by a taxable person for delivery of	No Change.



Old Model GST Law June 2016				New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		taxable person for delivery of such goods and/or services			such goods and/or services	
2(3)	address on record	means the address of the recipient as available in the records of the supplier;	2(3)	address on record	means the address of the recipient as available in the records of the supplier;	No Change
2(4)	Adjudicating Authority	"adjudicating authority" means any authority competent to pass any order or decision under this Act, but does not include the Board, the First Appellate Authority and the Appellate Tribunal;	2(4)	Adjudicating Authority	means any authority competent to pass any order or (4) decision under this Act, but does not include the Board, the Revisional Authority, Authority for Advance Ruling, Appellate Authority for Advance Ruling, the First Appellate Authority and the Appellate Tribunal;	Adjudicating Authority exclusions extended to RA, AAR, Appellate Authority for AR. It means the Revisional Authority will not be quasi- judicial authority for adjudicating.
2(5)	Agent	"agent" means a person who carries on the business of supply or receipt of goods and/or services on behalf of another, whether disclosed or not and includes a factor, broker, commission agent, arhatia, del credere agent, intermediary or an auctioneer or any other mercantile agent, by whatever name called, and whether of the same description as hereinbefore mentioned or not;	2(5)	Agent	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 on behalf of another, whether disclosed or not;	Agent will not include an intermediary.



	Old Model GS	T Law June 2016		New Mode	l GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(6)	Aggregate turnover	"aggregate turnover" means the aggregate value of all taxable and non- taxable supplies, exempt supplies and exports of goods and/or services of a person having the same PAN, to be computed on all India basis and excludes taxes, if any, charged under the CGST Act, SGST Act and the IGST Act, as the case may be; Explanation Aggregate turnover does not include the value of supplies on which tax is levied on reverse charge basis and the value of inward supplies.	2(6)	Aggregate turnover	means the aggregate value of all taxable supplies, exempt supplies and exports of goods and/or services of a person having the same PAN, to be computed on all India basis and excludes taxes, if any, charged under the CGST Act, SGST Act and the IGST Act, as the case may be; <i>Explanation</i> Aggregate turnover does not include the value of inward supplies on which tax is payable by a person on reverse charge basis under sub-section (3) of Section 8 and the value of inward supplies.	Aggregate Turnover will not include non-taxable supplies and hence while computing the threshold limit turnover of non-taxable supplies.
2(7)	Agriculture	agriculture means with all its grammatical variations and cognate expressions, includes floriculture, horticulture, sericulture, the raising of crops, grass or garden produce and also grazing, but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering	2(7)	Agriculture	With all its grammatical variations and cognate expressions, includes floriculture, horticulture, sericulture, the raising of crops, grass or garden produce and also grazing, but does not include dairy farming, poultry farming, stock breeding, the mere cutting of wood or grass, gathering of fruit, raising of man-made forest or rearing of seedlings or plants;	No Change



- Ma	Old Model GST L	aw June 2016		New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		of fruit, raising of man- made forest or rearing of seedlings or plants; Explanation.– For the purpose of this clause, the expression 'forest' means the forest to which the Indian Forest Act, 1927 applies.			Explanation.— For the purpose of this clause, the expression _forest' means the forest to which the Indian Forest Act, 1927 (XVI of 1927) applies.	
2(8)	Agriculturist	means a person who cultivates land personally, for the purpose of agriculture;	2(8)	Agriculturist	means a person who cultivates land personally, for the purpose of agriculture;	No Change
2(9)	Appellate Tribunal	means the National Goods and Services Tax Appellate Tribunal constituted under section 81	2(9)	Appellate Tribunal	means the National Goods and Services Tax Appellate Tribunal constituted under section 100 ;	No Change
2(10)	Appointed day	means the date on which section 1 of this Act comes into effect;	2(10)	Appointed day	means the date on which section 1 of this Act comes into effect;	No Change
2(11)	"appropriate Government	means the Central Government in case of the IGST and the CGST, and the State Government in case of the SGST	2(11)	"appropriate Government	means the Central Government in case of the IGST and the CGST, and the State Government in case of the SGST	No Change
2(12)	assessment"	means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgement assessment	2(12)	assessment"	means determination of tax liability under this Act and includes self-assessment, re- assessment, provisional assessment, summary assessment and best judgement assessment	No Change



	Old Model GST	Law June 2016		New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(13)	Associated Enterprise	"associated enterprise" shall have the meaning assigned to it in section 92A of the Income Tax Act, 1961	2(13)	Associated Enterprise	shall have the meaning assigned to it in section 92A of the Income Tax Act, 1961(43 of 1961);	No Change
2(14)	Audit	"audit" means detailed examination of records, returns and other documents maintained or furnished by the taxable person under this Act or rules made thereunder or under any other law for the time being in force to verify, inter alia, 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 rules made thereunder;	2(14)	Audit	means examination of records, returns and other documents maintained or furnished by the taxable person under this Act or rules made thereunder or under any other law for the time being in force to verify, inter alia, 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 rules made thereunder;	The words "detailed" has been excluded from the definition of the Audit.
2(15)	Authorized Bank	"authorized bank" shall mean a bank or a branch of a bank authorised by the Government to collect the tax or any other amount payable to the appropriate government under this Act; "authorized bank" shall mean a bank or a branch of a bank authorised by the Government to collect the	2(15)	Authorized Bank	shall mean a bank or a branch of a bank authorized by the appropriate Government to collect the tax or any other amount payable to the appropriate government under this Act;	No Change



	Old Model GST Law June 2016			New Moo	del GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		tax or any other amount payable to the appropriate government under this Act				
2(16)	Board	Board means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963	2(16)	Board	means the Central Board of Excise and Customs constituted under the Central Boards of Revenue Act, 1963 (54 of 1963);	No Change
2(17)	Business	 (17) "business" includes – (a) any trade, commerce, manufacture, profession, vocation or any other similar activity, whether or not it is for a pecuniary benefit; (b) any transaction in connection with or incidental or ancillary to (a) above; (c) any transaction in the nature of (a) above, whether or not there is volume, frequency, continuity or regularity of such transaction; (d) supply or acquisition of goods including capital assets and services in connection with commencement or closure of business; (e) provision by a club, association, society, or any 	2(17)	Business	 includes – (a) any trade, commerce, manufacture, profession, vocation or any other similar activity, whether or not it is for a pecuniary benefit; (b) any activity or transaction in connection with or incidental or ancillary to (a) above; (c) any activity or transaction in the nature of (a) above, whether or not there is volume, frequency, continuity or regularity of such transaction; (d) supply or acquisition of goods including capital assets and services in connection with commencement or closure of business; (e) provision by a club, association, society, or any such body (for a subscription or any 	Business will also include any activity ancillary to the business. Any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities shall be deemed to be business.



	Old Model GST	Law June 2016		New Mode	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		such body (for a subscription or any other consideration) of the facilities or benefits to its members, as the case may be; (f) admission, for a consideration, of persons to any premises; and (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;			other consideration) of the facilities or benefits to its members, as the case may be; (f) admission, for a consideration, of persons to any premises; and 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; Explanation Any activity or transaction undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities shall be deemed to be business.	
2(18)	Business Vertical	"business vertical" shall have the meaning assigned to a 'business segment' in Accounting Standard 17 issued by the Institute of Chartered Accountants of India;	2(18)	Business Vertical	means a distinguishable component of an enterprise that is engaged in supplying an individual product or service or a group of related products or services and that is subject to risks and returns that are different from those of other business verticals; <i>Explanation</i> : Factors that should be considered in determining whether products or services are related include:	Provisions of AS 17 is incorporated in the definition itself as AS will be phased out after introduction of Ind AS. Therefore the provisions of GST law will not be affected even after phasing out the current AS's.



	Old Model GST	Law June 2016		New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
					 (a) the nature of the products or services; (b) the nature of the production processes; (c) the type or class of customers for the products or services; (d) the methods used to distribute the products or provide the services; and (e) if applicable, the nature of the regulatory environment, for example, banking, insurance, or public utilities. 	
2(19)	Capital Assets	"capital assets' shall have the meaning as assigned to it in the Income Tax Act, 1961 (43 of 1961) but the said expression shall not include jewellery held for personal use or property not connected with the business		Deleted		Capital Asset definition has been removed so as to exclude from the definition of the business as well as applicability of GST in case of take over or use for personal use.
2(20)	Capital goods	"capital goods" means: - (A) the following goods, namely:- (i) all goods falling within Chapter 82, Chapter 84, Chapter 85, Chapter 90, heading 6805, grinding wheels and the like, and parts thereof falling under heading 6804 of the	2(19)	Capital goods	means goods, the value of which is capitalised in the books of accounts of the person claiming the credit and which are used or intended to be used in the course or furtherance of business;	Goods which are capitalized in the books of accounts of the person claiming the credit and which are used or intended to be used in the course or furtherance of business will be capital goods. Consequently no restriction of Chapter heading for availing ITC credit of capital goods



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		Schedule to this 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-				
		(1) at the place of businessfor supply of goods; or(2) outside the place of				
		business for generation of electricity for captive use at theplace				
		of business; or (3) for supply of services,				
		(B) motor vehicle designed for transportation of goods including their chassis registered in the name of				
		the supplier of service,				



Old Model GST Law June 2016				New Model G	ST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		when used for				
		(i) supplying the service of				
		renting of such motor				
		vehicle; or				
		(ii) transportation of inputs				
		and capital goods used for				
		supply of service; or				
		(iii) supply of courier				
		agency service;				
		(B) motor vehicle designed				
		for transportation of goods				
		including their chassis				
		registered				
		in the name of the supplier				
		of service, when used for				
		(i) supplying the service of				
		renting of such motor				
		vehicle; or				
		(ii) transportation of inputs				
		and capital goods used for				
		supply of service; or				
		(iii) supply of courier				
		agency service;				
		(C) motor vehicle designed				
		to carry passengers				
		including their chassis,				
		registered in the				
		name of the supplier of				
		service, when used for				
		supplying the service of-				
		(i) transportation of				
		passengers; or				
		(ii) renting of such motor				
		vehicle; or				



	Old Model GST Law June 2016			New Mod		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 (iii) imparting motor driving skills; (D) Components, spares and accessories of motor vehicles which are capital goods for the taxable person. 				
2(21)	casual taxable person	means a person who occasionally undertakes transactions involving supply of goods and/or services in the course or furtherance of business whether as principal, agent or in any other capacity, in a taxable territory where he has no fixed place of business		casual taxable person	means a person who occasionally undertakes transactions involving supply of goods and/or services in the course or furtherance of business whether as principal, agent or in any other capacity, in a taxable territory where he has no fixed place of business	No Change
2(22)	CGST	means the tax levied under the Central Goods and Services Tax Act, 2016	2(21)	CGST	means the tax levied under the Central Goods and Services Tax Act, 2016	No Change
2(23)	chartered Accountant	means a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949)	2(22)	chartered Accountant	means a chartered accountant within the meaning of the Chartered Accountants Act, 1949 (38 of 1949)	No Change
2(24)	Commissioner	"Commissioner" means the Commissioner of Central Goods and Services Tax /Commissioner of State Goods and Services Tax appointed under section 4	2(23)	Commissioner	means the Commissioner of Central Goods and Services Tax / Commissioner of State Goods and Services Tax and includes Principal Commissioner of Central Goods and Services Tax / Principal	Commissioner will include Principal Commissioner of Central Goods and Services Tax /Chief Commissioner of State Goods and Services Tax.



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		of the Central/State Goods and Services Tax Act, 2016			Commissioner of State Goods and Services Tax / Chief Commissioner of State Goods and Services Tax appointed under section 4 of the Central/State Goods and Services Tax Act, 2016;	
2(25)	common portal	means the common GST electronic portal approved by the Central Government and State Governments, on the recommendation of the Council, for the specified purposes, as may be notified under this Act;		common portal	means the common GST electronic portal approved by the Central Government and State Governments, on the recommendation of the Council, for the specified purposes, as may be notified under this Act;	No Change
2(26)	company secretary	means a company secretary within the meaning of the Company Secretaries Act, 1980 (56 of 1980);		company secretary	means a company secretary within the meaning of the Company Secretaries Act, 1980 (56 of 1980);	No Change
		New Clause	2(25)	Common Working Days	in respect of a State shall mean such days in succession which are not declared as a gazetted holiday by the Central Government or the concerned State Government;	Common working days defined
2(27)	Composite Supply	Composite Supply means a supply consisting of - (a) two or more goods; (b) two or more services; or (c) a combination of goods and services provided in the course or	2(27)	Composite Supply	means a supply made by a taxable person to a recipient comprising two or more supplies of goods or services, or any combination thereof, which are naturally bundled and supplied in conjunction with each other in the	No GST will be payable by recipient when freight is charged separately but it would be paid by the supplier if it is covered under Reverse Charge.



	Old Model GS	ΓLaw June 2016		New Mode	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		furtherance of business, whether or not the same can be segregated;			ordinary course of business, one of which is a principal supply; Illustration: 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 the principal supply.	
2(28)	consideration	 "consideration" in relation to the supply of goods and/or services to any person, includes (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 and/or services, whether by the said person or by any other person; (b) the monetary value of any act or forbearance, whether or not voluntary, in respect of, in response to, or for the inducement of, the supply of goods and/or services, 	2(28)	Consideration	 in relation to the supply of goods or services includes (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, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government; (b) the monetary value of any act or for bearance, whether or not voluntary, in respect of, in response to, or for the inducement of, the supply of goods or services, whether or not voluntary of any other person but shall not include any subsidy given by the recipient or by any other person but shall not include any subsidy given by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government or a State Government or a State 	consideration shall not include any subsidy given by the Central Government or a State Government



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		or by any other person: Provided that a deposit, whether refundable or not, given in respect of the supply of goods and/or services shall not be considered as payment made			refundable or not, given in respect of the supply of goods or services shall not be considered as payment made for the supply unless the supplier applies the deposit as consideration for the supply;	
2(29)	continuous journey	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 stop over between any of the legs of the journey for which one or more separate tickets or invoices are issued; Explanation For the purposes of this clause, '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		continuous journey	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 stop over between any of the legs of the journey for which one or more separate tickets or invoices are issued; Explanation For the purposes of this clause, '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	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(30)	continuous supply of goods	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		continuous supply of goods	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	No Change
2(31)	continuous supply of services	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 service as the Central or a State Government may, whether or not subject to any condition, by notification, specify		continuous supply of services	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 service as the Central or a State Government may, whether or not subject to any condition, by notification, specify	No Change
2(32)	conveyance"	includes a vessel, aircraft and a vehicle		conveyance"	includes a vessel, aircraft and a vehicle	No Change
2(33)	cost accountant	means a cost accountant within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959);		cost accountant	means a cost accountant within the meaning of the Cost and Works Accountants Act, 1959 (23 of 1959);	No Change



	Old Model GST Law June 2016			New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(34)	Council″	means the Goods and Services Tax Council established under Article 279A of the Constitution		Council"	means the Goods and Services Tax Council established under Article 279A of the Constitution	No Change
2(35)	credit note	"credit note" means a document issued by a taxable person as referred to in sub-section (1) of section 24;	2(35)	credit note	means a document issued by a taxable person as referred to in sub-section (1) of section 31;	No Change
2(36)	debit note	"debit note" means a document issued by a taxable person as referred to in sub-section (2) of section 24	2(36)	debit note	means a document issued by a taxable person as referred to in sub-section (3) of section 31;	No Change
2(37)	deemed exports	as notified by the Central Government/State Government on the recommendation of the Council, refer to those transactions in which the goods supplied do not leave India, and payment for such supplies is received either in Indian Rupees or in convertible foreign exchange;		deemed exports	as notified by the Central Government/State Government on the recommendation of the Council, refer to those transactions in which the goods supplied do not leave India, and payment for such supplies is received either in Indian Rupees or in convertible foreign exchange;	No Change
2(38)	document"	includes written or printed record of any sort and electronic record as defined in the Information Technology		document"	includes written or printed record of any sort and electronic record as defined in the Information Technology Act, 2000 [21 of 2000];	No Change



	Old Model GST	Law June 2016		New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		Act, 2000 [21 of 2000];				
2(39)	earlier law	 means any of the following laws, that is to say, (a) (b) (c) as amended from time to time and includes enactments which have validated anything done or omitted to be done under any of the above mentioned laws and also any law repealed by the earlier laws but continued in force under any provisions of the above enumerated laws; 		earlier law	 means any of the following laws, that is to say, (a) (b) (c) as amended from time to time and includes enactments which have validated anything done or omitted to be done under any of the above mentioned laws and also any law repealed by the earlier laws but continued in force under any provisions of the above enumerated laws; 	No Change
2(40)	Electronic cash ledger	"electronic cash ledger" means the cash ledger in electronic form maintained at the common portal for each registered taxable person in the manner as may be prescribed in this behalf	2(40)	Electronic cash ledger	means the electronic cash ledger referred to in sub-section (1) of section 44;	no change
		New Clause	2(41)	electronic commerce	means supply of goods and/or services including digital products over digital or electronic network;	newly introduced due to increase in ecommerce market



Old Model GST Law June 2016				New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		New Clause	2(42)	electronic commerce operator	means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce	newly introduced
2(41)	Electronic credit ledger	"electronic credit ledger" means t0068e input tax credit ledger in electronic form maintained at the common portal for each registered taxable person in the manner as may be prescribed in this behalf;	2(43)	Electronic credit ledger	means the electronic credit ledger referred to in sub-section (2) of section 44;	NO Change
2(42)	exempt supply	"Exempt Supply" means supply of any goods and/or services which are not taxable under this Act and includes such supply of goods and/or services which are specified in Schedule of the Act or which may be exempt from tax under section 10;	2(44)	exempt supply	means supply of any goods and/or services which are not taxable under this Act and includes such supply of goods and/or services which attract nil rate of tax or which may be exempt from tax under section 11 ;	NIL rate of tax will be exempt supplies for the purpose of this act.
2(43)	Export of Goods	"export of goods" with its grammatical variations and cognate expressions, means taking out of India to a place outside India				Transferred to IGST
2(43)	Export of Services	"Export of Service" : the supply of any service shall be treated as "export of service" when				Transferred to IGST



	Old Model GST Law June 2016			New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 (a) the supplier of service is located in India, (b) the recipient of service is located outside India, (c) the place of supply of service is outside India, (d) the payment for such service has been received by the supplier of service in convertible foreign exchange, and (e) the supplier of service are not merely establishments of a distinct person; Explanation For the purposes of clause (e), an establishment of a person in India and any of his other establishment outside India shall be treated as establishments of distinct 				
2(45)	First Appellate Authority	persons. "First Appellate Authority" means an authority referred to in section 79;	2(45)	First Appellate Authority	means an authority referred to in section 98;	No Change
		New Clause	2(46)	First Stage Dealer	means a dealer, who purchases the goods directly from,- (i) the manufacturer under the cover of an invoice issued in terms	first stage dealer defined for transitional provisions



Old Model GST Law June 2016				New Mod		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
					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 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;	
2(46)	fixed establishment	means a place (other than the 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;		fixed establishment	means a place (other than the 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;	No Change
2(47)	fund	"fund" means the Consumer Welfare Fund established under section 40;	2(48)	fund	means the Consumer Welfare Fund established under section 51;	No Change



	Old Model GS	T Law June 2016		New Moo	del GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(48)	goods	"goods" means every kind of movable property other than actionable claim and money but includes securities, growing crops, grass and things attached to or forming part of the land which are agreed to be severed before supply or under the contract of supply; Explanation For the purpose of this clause, the term 'moveable property' shall not include any intangible property.	2(49)	goods	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;	goods will now include actionable claim, intangible property and exclude securities in other words Shares / debenture / Mutual Funds etc has been excluded from GST and transaction in these will not be subjected to GST. Similarly actionable claim will be included in Goods instead of services earlier. Intangible property has been included in Goods since it has been specifically excluded from services.
2(49)	"government	means Central Government and its departments, a State Government and its departments and a Union territory and its departments, but shall not include any entity, whether created by a statute or otherwise, the accounts of which are not required to be kept in accordance with Article 150 of the Constitution or the rules		"government	means Central Government and its departments, a State Government and its departments and a Union territory and its departments, but shall not include any entity, whether created by a statute or otherwise, the accounts of which are not required to be kept in accordance with Article 150 of the Constitution or the rules made thereunder	No Change



	Old Model GST Law June 2016			New Moo		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		made thereunder				
2(50)	IGST"	means the tax levied under the Integrated Goods and Services Tax Act, 2016;		IGST″	means the tax levied under the Integrated Goods and Services Tax Act, 2016;	No Change
2(51)	Import of goods	"import of goods" with its grammatical variations and cognate expressions, means bringing into India from a place outside India;				Shifted to IGST Law
2(52)	Import of services	 "import of service" the supply of any service shall be treated as an "import of service" if, (a) the supplier of service is located outside India, (b) the recipient of service is located in India, (c) the place of supply of service is in India, and (d) the supplier of service and the recipient of service are not merely establishments of a distinct person; Explanation 1 An establishment of a person in India and any of his other establishment outside India shall be treated as establishments of distinct persons. 				Shifted to IGST Law



	Old Model GST Law June 2016			New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		Explanation 2 A person carrying on a business through a branch or agency or representational office in any territory shall be treated as having an establishment in				
2(53)	India	 that territory. means,- (a) the territory of the Union as referred to in clauses (2) and (3) of Article 1 of the Constitution; (b) its territorial waters, continental shelf, exclusive economic zone or any other maritime zone as defined in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 (80 of 1976); (c) the seabed and the subsoil underlying the territorial waters; (d) the air space above its territory and territorial waters; and (e) the installations, structures and vessels 		India	 means,- (a) the territory of the Union as referred to in clauses (2) and (3) of Article 1 of the Constitution; (b) its territorial waters, continental shelf, exclusive economic zone or any other maritime zone as defined in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 (80 of 1976); (c) the seabed and the subsoil underlying the territorial waters; (d) the air space above its territory and territorial waters; and (e) the installations, structures and vessels located in the continental shelf of India and the exclusive economic zone of India, for the purposes of prospecting or extraction or production of mineral oil and natural gas and supply thereof; 	No Change



Old Model GST Law June 2016				New Mod		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		located in the continental shelf of India and the exclusive economic zone of India, for the purposes of prospecting or extraction or production of mineral oil and natural gas and supply thereof;				
2(54)	Input	"input" means any goods other than capital goods, subject to exceptions as may be provided under this Act or the rules made thereunder, used or intended to be used by a supplier for making an outward supply in the course or furtherance of business;	2(52)	Input	means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business;	Input used or intended to be used in the course or furtherance of business will be eligible for credit even if not used for outward supply. This will avoid litigation
2(55)	input service	"input service" means any service, subject to exceptions as may be provided under this Act or the rules made thereunder, used or intended to be used by a supplier for making an outward supply in the course or furtherance of business	2(53)	input service	means any service used or intended to be used by a supplier in the course or furtherance of business;	input service used or intended to be used in the course or furtherance of business will be eligible for credit even if not used for outward supply. This will avoid litigation.
2(56)	Input Service Distributor	"Input Service Distributor" means an office of the	2(54)	Input Service Distributor	means an office of the supplier of goods and	ISD will not be considered as supplier of service. This will avoid litigation.



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		supplier of goods and / or services which receives tax invoices issued under section 23 towards receipt of input services and issues tax invoice or such other document as prescribed for the purposes of distributing the credit of CGST (SGST in State Acts) and / or IGST paid on the said services to a supplier of taxable goods and / or services having same PAN as that of the office referred to above; Explanation For the purposes of distributing the credit of CGST (SGST in State Acts) and / or IGST, Input Service Distributor shall be deemed to be a supplier of services.			<pre>/ or services which receives tax invoices issued under section 28 towards receipt of input services and issues a prescribed document for the purposes of distributing the credit of CGST (SGST in State Acts) and / or IGST paid on the said services to a supplier of taxable goods and / or services having same PAN as that of the office referred to above;</pre>	
2(57)	input tax	in relation to a taxable person, means the {IGST and CGST}/{IGST and SGST} charged on any supply of goods and/or services to him which are used, or are intended to be	2(55)	input tax	in relation to a taxable person, means the IGST, including that on import of goods, CGST and SGST charged on any supply of goods or services to him and includes the tax payable under sub-section (3) of section 8, but does not include the	No Change



Old Model GST Law June 2016				New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		used, in the course or furtherance of his business and includes the tax payable under sub-section (3) of section 7;			tax paid under section 9	
2(58)	input tax credit	"Input Tax Credit" means credit of 'input tax' as defined in section 2(56);	2(56)	input tax credit	means credit of 'input tax' as defined in sub-section (55);	Rectified with proper reference
2(59)	Intangible property	"intangible property" means any property other than tangible property;				Deleted Clause
			2(57)	intra-State supply of goods	means the supply of goods in the course of intra-State trade or commerce in terms of sub-section (1) of section 4 of IGST Act, 2016;	Newly Introduced
			2(58)	intra-State supply of services	means the supply of services in the course of intra-State trade or commerce in terms of sub-section (2) of section 4 of IGST Act, 2016;	Newly Introduced
2(60)	invoice	"invoice" shall have the meaning as assigned to it under section 23	2(59)	Invoice	invoice" shall have the meaning as assigned to it under section 28;	No Change
2(61)	inward supply	in relation to a person, shall mean receipt of goods and/or services whether by purchase, acquisition or any other means and whether or not for any consideration;		inward supply	in relation to a person, shall mean receipt of goods and/or services whether by purchase, acquisition or any other means and whether or not for any consideration;	No Change



	Old Model GST Law June 2016			New Mod		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(62)	job work	means undertaking any treatment or process by a person on goods belonging to another registered taxable person and the expression "job worker" shall be construed accordingly;		job work	means undertaking any treatment or process by a person on goods belonging to another registered taxable person and the expression "job worker" shall be construed accordingly;	No Change
2(63)	local authority	 "local authority" means (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 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; 	2(62)	local authority	 means (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 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 (41 of 2006); (e) a Regional Council or a 	No Change



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		(f) a Development Board constituted under Article 371 of the Constitution; or (g) a Regional Council constituted under Article 371A of the Constitution;			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;	
2(64)	Location of recipient of service	"location of recipient of service" means: (i) where a supply is received at a place of business for which registration has been obtained, the location of such place of business; (ii) where a supply is received at a place other than the place of business for which registration has been obtained, that is to say, a fixed establishment elsewhere, the location of such fixed establishment; (iii) where a supply is received at more than one		Deleted		No requirement of this definition in CSGT / SGST law and hence removed



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and (iv) in absence of such places, the location of the usual place of residence of the recipient;				
2(65)	Location of supplier of services	"location of supplier of service" means: (i) where a supply is made from a place of business for which registration has been obtained, the location of such place of business ; (ii) where a supply is made from a place other than the place of business for which registration has been obtained, that is to say, a fixed establishment elsewhere, thelocation of such fixed establishment; (iii) where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location		Deleted		No requirement of this definition in CSGT / SGST law and hence removed



	Old Model GS	T Law June 2016		New Mod	el GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		of the establishment most directly concerned with the provision of the supply; and (iv) in absence of such places, the location of the usual place of residence of the supplier;				
2(66)	manufacturer	shall have the meaning assigned to it by the Central Excise Act, 1944 (1 of 1944);		manufacturer	shall have the meaning assigned to it by the Central Excise Act, 1944 (1 of 1944);	No Change
2(67)	market value	shall mean the full amount which a recipient of a supply is required to pay in order to obtain the goods and/or services 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;		market value	shall mean the full amount which a recipient of a supply is required to pay in order to obtain the goods and/or services 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;	No Change
2(68)	money	"money" means 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 such similar instrument when used as consideration to settle an obligation or exchange with Indian legal	2(65)	money	means Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveler cheque, money order, postal or electronic remittance or any other instrument recognized by the Reserve Bank of India when used as 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	Apart from mentioned list, instruments not recognized by RBI will not be considered as money.



	Old Model GST Law June 2016			New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		tender of another denomination but shall not include any currency that is held for its numismatic value;			numismatic value;	
		New Clause	2(66)	Mixed Supply	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; Illustration: A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drink 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.	Newly introduced. Goods/Service combination not dependent on each other
		New Clause	2(67)	Motor Vehicle	has the meaning assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988 (59 of 1988);	newly introduced
2(69)	non-resident taxable person	means a taxable person who occasionally undertakes transactions involving supply of goods and/or services whether as		non-resident taxable person	means a taxable person who occasionally undertakes transactions involving supply of goods and/or services whether as principal or agent or in	No Change



	Old Model GST	Law June 2016		New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		principal or agent or in any other capacity but who has no fixed place of business in India			any other capacity but who has no fixed place of business in India	
2(70)	non-taxable territory	means the territory which is outside the taxable territory		non-taxable territory	means the territory which is outside the taxable territory	No Change
2(71)	notification"	means notification published in the Official Gazette and the expressions 'notify' and 'notified' shall be construed accordingly		notification"	means notification published in the Official Gazette and the expressions 'notify' and 'notified' shall be construed accordingly	No Change
2(72)	output tax	in relation to a taxable person, means the CGST/SGST chargeable under this Act on taxable supply of goods and/or services made by him or by his agent and excludes tax payable by him on reverse charge basis;		output tax	in relation to a taxable person, means the CGST/SGST chargeable under this Act on taxable supply of goods and/or services made by him or by his agent and excludes tax payable by him on reverse charge basis;	No Change
2(73)	outward supply	"outward supply" in relation to a person, shall mean supply of goods and/or services, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal made or agreed to be made by such person in the course or furtherance of	2(72)	outward supply	in relation to a person, shall mean supply of goods or services, whether by sale, transfer, barter, exchange, licence, rental, lease or disposal or any other means made or agreed to be made by such person in the course or furtherance of business;	No Change



Old Model GST Law June 2016				New Mod		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		business except in case of such supplies where the tax is payable on reverse charge basis;				
2(74)	person"	includes— (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, State or Provincial Act or a Government company as defined in section 2(45) of the Companies Act, 2013 (18 of 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		person"	 includes— (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, State or Provincial Act or a Government company as defined in section 2(45) of the Companies Act, 2013 (18 of 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 cooperative societies; (j) a local authority; (k) government; (l) society as defined under the Societies Registration Act, 1860 (21 of 1860); 	No Change



	Old Model GST Law June 2016			New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		relating to cooperative societies; (j) a local authority; (k) government; (l) society as defined under the Societies Registration Act, 1860 (21 of 1860); (m) trust; and (n) every artificial juridical person, not falling within any of the preceding sub-			(m) trust; and (n) every artificial juridical person, not falling within any of the preceding sub-clauses;	
2(75)	place of business	clauses;includes(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, provides or receives goods and/or services; or (b) a place where a taxable person maintains his books of account; or (c) a place where a taxable person is engaged in business through an agent, by whatever name called;		place of business	includes (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, provides or receives goods and/or services; or (b) a place where a taxable person maintains his books of account; or (c) a place where a taxable person is engaged in business through an agent, by whatever name called;	No Change
2(76)	prescribed''	means prescribed by the rules, regulations or by any notification issued under this Act;		prescribed"	means prescribed by the rules, regulations or by any notification issued under this Act;	No Change



	Old Model GST Law June 2016			New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(77)	principal"	means a person on whose behalf an agent carries on the business of supply or receipt of goods and/or services;		principal"	means a person on whose behalf an agent carries on the business of supply or receipt of goods and/or services;	No Change
2(78)	principal place of business	"principal place of business" means the place of business specified as the principal place of business in the certificate of registration where the taxable person keeps and maintains the accounts and records as specified under section 42 ;	2(77)	principal place of business	means the place of business specified as the principal place of business in the certificate of registration;	principal place of the business will be the place mentioned in registration certificate irrespective of the location of books and accounts
		New Clause	2(78)	Principal supply	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 and does not constitute, for the recipient an aim in itself, but a means for better enjoyment of the principal supply;	newly introduced. Principal supply of goods and services in case of composite supply
2(79)	proper officer	"proper officer" in relation to any function to be performed under this Act, means the officer of goods and services tax who is assigned that function by the Board/Commissioner of SGST;	2(79)	proper officer	in relation to any function to be performed under this Act, means the officer of goods and services tax who is assigned that function by the Commissioner of CGST / SGST;	the authority to assign function to GST officers rest only with commissioners of SGST and not with CBEC, instructions issued by CBEC will no longer be binding on proper officers



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		New Clause	2(80)	Quarter	shall mean a period comprising three consecutive calendar months, ending on the last day of March, June, September and December of a calendar year;	(Note :- Inserted by CBEC in view of left over notes)
2(80)	recipient	"recipient" of supply of goods and/or services means- (a) where a consideration is payable for the supply of goods and/or services, 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;	2(81)	recipient	 of supply of goods and/or services means- (a) where a consideration is payable for the supply of goods and/or services, 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; 	No Change



	Law June 2016		New Mode	el GST Law Nov 2016	
Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
	Explanation The expression "recipient" shall also include an agent acting as such on behalf of the recipient in relation to the goods and/or services supplied.			Explanation The expression —recipient∥ shall also include an agent acting as such on behalf of the recipient in relation to the goods and/or services supplied.	
	New Clause	2(82)	registered importer	means the importer registered in terms of the provisions of Central Excise Rules, 2002;	newly introduced
egulations	regulations" means the regulations made by the Board/Commissioner under any provision of the Act on the recommendation of the Council;	2(83)	regulations	means the regulations made by the Commissioner under any provision of the Act on the recommendation of the Council;	the authority to issue circulars (regulations) now withdrawn from the Board
elated persons	 "related persons" persons shall be deemed to be "related persons" if only - (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or indirectly owns, controls or holds five per cent or more of 	2(84)	related persons	Persons shall be deemed to be -related persons" if only - (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or	any person directly or indirectly owns, controls or holds twenty five per cent or more of the outstanding voting stock or shares of both of them; (limit increased from 5% to 25%)
		as such on behalf of the recipient in relation to the goods and/or services supplied. New Clause regulations regulations made by the Board/Commissioner under any provision of the Act on the recommendation of the Council; related persons" persons shall be deemed to be "related persons" if only - (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or indirectly owns, controls or	as such on behalf of the recipient in relation to the goods and/or services supplied.2(82)Pegulationsregulations" means the regulations made by the Board/Commissioner under any provision of the Act on the recommendation of the Council;2(83)Pelated persons"related persons" persons shall be deemed to be "related persons" if only - (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or indirectly owns, controls or holds five per cent or more2(84)	as such on behalf of the recipient in relation to the goods and/or services supplied.registered importerNew Clause2(82)registered importerregulationsregulations" means the regulations made by the Board/Commissioner under any provision of the Act on the recommendation of the Council;2(83)regulationsrelated persons"related persons" persons shall be deemed to be "related persons" if only - (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employer and employee; (d) any person directly or indirectly owns, controls or holds five per cent or more2(84)	as such on behalf of the recipient in relation to the goods and/or services supplied.agent acting as such on behalf of the recipient in relation to the goods and/or services supplied.New Clause2(82)registered importermeans the importer registered in terms of the provisions of Central Excise Rules, 2002;regulationsregulations "means the regulations made by the Board/Commissioner under any provision of the Act on the recommendation of the Council;2(83)regulationselated persons"related persons" persons shall be deemed to be "related persons" if only- (a) they are officers or directors of one another's businesses; (b) they are legally recognized partners in business; (c) they are employee and employee; (d) any person directly or indirectly owns, controls or holds five per cent or more2(84)related persons (c) they are employee and employee; (d) any person directly or indirectly owns, controls or holds five per cent or more(c)they are employer and employee; (c) they are employer and employee;



	Old Model GS	T Law June 2016		New Mod	el GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person; (g) together they directly or indirectly control a third person; or (h) they are members of the same family; Explanation I The term "person" also includes legal persons. Explanation II Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related. 			 indirectly owns, controls or holds twenty five per cent or more of the outstanding voting stock or shares of both of them; (e) one of them directly or indirectly controls the other; (f) both of them are directly or indirectly controlled by a third person; (g) together they directly or indirectly control a third person; or (h) they are members of the same family; Explanation I The term "person" also includes legal persons Explanation II Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever 	
2(83)	removal",	in relation to goods, means (a) dispatch of the goods for delivery by the supplier thereof or by any other		removal",	 described, of the other, shall be deemed to be related. in relation to goods, means (a) dispatch of the goods for delivery by the supplier thereof or by any other person 	No Change



	Old Model GST	Law June 2016		New Mode	el GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		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;			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;	
2(84)	return"	means any return prescribed or otherwise required to be furnished by or under this Act or rules made thereunder		return"	means any return prescribed or otherwise required to be furnished by or under this Act or rules made thereunder	No Change
2(85)	reverse charge	"reverse charge", means the liability to pay tax by the person receiving goods and / or services instead of the person supplying the goods and / or services in respect of such categories of supplies as the Central or a State Government may, on the recommendation of the Council, by notification, specify;	2(87)	reverse charge	means the liability to pay tax by the recipient of supply of goods or services instead of the supplier of such goods or services in respect of such categories of supplies as notified under sub-section (3) of section 8;	no change
		New Clause	2(90)	Securities	shall have meaning assigned to it in sub-section (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);	newly introduced. Securities as per SCRA,1956 will not be taxed under GST regime



	Old Model G	ST Law June 2016		New Mo	del GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		New Clause	2(91)	second stage dealer	means a dealer who purchases the goods from a first stage dealer as defined in sub-section (46);	For transition
2(86)	rules"	means the rules made by the Central/State Government under any provision of the Act on the recommendation of the Council		rules"	means the rules made by the Central/State Government under any provision of the Act on the recommendation of the Council	No Change
2(87)	schedule"	means a schedule appended to this Act;		schedule"	means a schedule appended to this Act;	No Change
2(88)	services	"services" means anything other than goods; Explanation: Services include intangible property and actionable claim but does not include money.	2(92)	services	means anything other than goods; <i>Explanation</i> 1 Services include transactions in money but does not include money and securities; <i>Explanation</i> 2 Services does not include transaction in money other than an activity 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.	Securities explicitly excluded from services definition. The service regarding transaction in money taxable under GST have been exclusively stated in the definition
2(89)	SGST	"SGST" means the tax levied under the State Goods and Services Tax Act;	2(93)	SGST	means the tax levied under the State Goods and Services Tax Act;	No Change



	Old Model GST	Law June 2016		New Moo		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(90)	Special economic zone	"Special Economic Zone" shall have the meaning assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005 [28 of 2005];				Shifted to IGST Law
2(91)	supplier	in relation to any goods and/or services shall mean the person supplying the said goods and/or services and shall include an agent acting as such on behalf of such supplier in relation to the goods and/or services supplied;		supplier	in relation to any goods and/or services shall mean the person supplying the said goods and/or services and shall include an agent acting as such on behalf of such supplier in relation to the goods and/or services supplied;	No Change
2(92)	supply	"supply" shall have the meaning as assigned to it in section 3;	2(95)	supply	shall have the meaning as assigned to it in section 3 ;	
2(93)	Tangible property	"tangible property" means any property that can be touched or felt;		Deleted		Deleted
2(94)	Тах	"tax" means goods and services tax levied on the supply of goods and/or services under this Act and includes any amount payable under section 8;	2(96)	Тах	means goods and services tax levied on the supply of goods and/or services under this Act and includes any amount payable under section 9 or subsection (10) of section 18;	No Change
2(95)	tax period	"tax period" means the period for which the tax return is required to be filed;	2(97)	tax period	means the period for which the return is required to be filed;	No Change



	Old Model GST L	aw June 2016		New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
2(96)	taxable person	"taxable person" shall have the meaning as assigned to it in section 9 of this Act;	2(98)	taxable person	shall have the meaning as assigned to it in section 10;	No Change
	New Clause		2(100)	non-taxable supply"	means a supply of goods or services which is not chargeable to tax under this Act;	newly introduced
2(97)	taxable supply	means a supply of goods and/or services which is chargeable to tax under this Act;		taxable supply	means a supply of goods and/or services which is chargeable to tax under this Act;	No Change
2(98)	taxable territory	means the territory to which the provisions of this Act apply		taxable territory	means the territory to which the provisions of this Act apply	No Change
2(99)	Tax Return Preparer	"Tax Return Preparer" means any person who has been approved to act as a Tax Return Preparer under the scheme framed under section 34	2(102)	Tax Return Preparer	means any person who has been approved to act as a Tax Return Preparer under the scheme framed under section 43;	No Change
2(100)	telecommunication service	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		telecommunication service	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	No Change



	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electro-magnetic means			intelligence of any nature, by wire, radio, visual or other electro- magnetic means	
2(101)	time of supply of goods	shall have the meaning as assigned to it in section 12;		time of supply of goods	shall have the meaning as assigned to it in section 12;	No Change
2(102)	time of supply of services	shall have the meaning as assigned to it in section 13;		time of supply of services	shall have the meaning as assigned to it in section 13;	No Change
2(103)	to cultivate personally	means to carry on any agricultural operation on one's own account- (a) by one's own labour, or (b) by the labour of one's family, or (c) by servants on wages payable in cash or kind (but not in crop share) or by hired labour under one's personal supervision or the personal supervision of any member of one's family; Explanation 1 A widow or a minor or a person who is subject to any physical or mental disability or is a serving		to cultivate personally	means to carry on any agricultural operation on one's own account- (a) by one's own labour, or (b) by the labour of one's family, or (c) by servants on wages payable in cash or kind (but not in crop share) or by hired labour under one's personal supervision or the personal supervision of any member of one's family; Explanation 1 A widow or a minor or a person who is subject to any physical or mental disability or is a serving member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour.	No Change



	Old Model GST L	aw June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		member of the armed forces of the Union, shall be deemed to cultivate land personally if it is cultivated by her or his servants or by hired labour. Explanation 2 In the case of a Hindu Undivided Family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family.			Explanation 2 In the case of a Hindu Undivided Family, land shall be deemed to be cultivated personally, if it is cultivated by any member of such family.	
2(104)	turnover in a State	"turnover in a State" means the aggregate value of all taxable and non- taxable supplies, including exempt supplies and exports of goods and / or services made within a State by a taxable person and inter-state supplies of goods and / or services made from the State by the said taxable person excluding taxes, if any charged under the CGST Act, SGST Act and the IGST Act, as the case may be;	2(107)	turnover in a State	means the aggregate value of all taxable supplies, exempt supplies, exports of goods and / or services made within a State by a taxable person and inter-state supplies of goods and / or services made from the State by the said taxable person excluding taxes, if any charged under the CGST Act, SGST Act and the IGST Act, as the case may be; <i>Explanation.</i> - Aggregate turnover does not include the value of inward supplies on which tax is payable by a person on reverse charge basis under sub- section (3) of Section 8 and the value of inward supplies.;	turnover in a state will not include non- taxable supplies
2(105)	usual place of residence	means (a) in case of an individual,		usual place of residence	means (a) in case of an individual, the	No Change



	Old Model GST L	aw June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		the place where he ordinarily resides; (b) in other cases, the place where the person, as defined in sub-section (74), is incorporated or otherwise legally constituted;			place where he ordinarily resides; (b) in other cases, the place where the person, as defined in sub- section (74), is incorporated or otherwise legally constituted;	
2(106)	valid return	"valid return" shall have the meaning assigned to it under sub-section (3) of section 27.	2(109)	valid return	means a return furnished under sub-section (1) of section 34 on which self-assessed tax has been paid in full;;	No Change
2(107)	works contract	"works contract" means an agreement for carrying out for cash, deferred payment or other valuable consideration, building, construction, fabrication, erection, installation, fitting out, improvement, modification, repair, renovation or commissioning of any moveable or immovable property;	2(110)	works contract	means a contract wherein transfer of property in goods is involved in the execution of such contract and includes contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification, repair, maintenance, renovation, alteration or commissioning of any immovable property;	definition made in line with present finance act
2(108)	Year	"year" means the financial year; and			Shifted in IGST Law	zero rated supply defined in IGST law
2(109)	zero-rated supply"	means a supply of any goods and/or services on which no tax is payable but	2(111)	zero-rated supply	means supply of any goods and/or services in terms of section 15 of the IGST Act 2016; and	No Change



	Old Model GST L	aw June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		credit of the input tax related to that supply is admissible;				
		Explanation Exports shall be treated as zero-rated supply.				
			2(112)		(112) Words and expressions not defined in this Act shall have the meaning assigned to them in the Integrated Goods and Services Tax Act, 2016	No Change
3(1)	Meaning and scope of supply	Meaning & Scope of Supply (1) Supply includes (a) all forms of supply of goods and/or services such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business, (b) importation of service, whether or not for a consideration and whether or not in the course or furtherance of business, and (c) a supply specified in Schedule I, made or agreed to be made without a consideration.	3(1)	Meaning and scope of supply	 (1) Supply includes— (a) all forms of supply of goods and/or services such as sale, transfer, barter, exchange, license, rental, lease or disposal made or agreed to be made for a consideration by a person in the course or furtherance of business, (b) importation of services, for a consideration whether or not in the course or furtherance of business, and (c) a supply specified in Schedule I, made or agreed to be made without a consideration. (2) Schedule II, in respect of matters mentioned therein, shall apply for determining what is, or is to be treated as a supply of goods or a supply of 	Importation of services without consideration removed from the definition of supply. Business Assets or services used for personal use or non-business use without consideration has been excluded from schedule I At the time of de-registration reversal of input tax on such assets to be made. Business assets on which ITC has been taken which disposed off without consideration then ITC will have to be reversed and no GST payable The Tax liability will be on the principle supply in case of composite supply and in case mixed supply, goods or service which is having highest rate of tax



	Old Model GST L	aw June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 (2) Schedule II, in respect of matters mentioned therein, shall apply for determining what is, or is to be treated as a supply of goods or a supply of services. (2A) Where a person acting as an agent who, for an agreed commission or brokerage, either supplies or receives any goods and/or services on behalf of any principal, the transaction between such principal and agent shall be deemed to be a supply. (3) Subject to sub-section (2), the Central or a State Government may, upon recommendation of the Council, specify, by notification, the transactions that are to be treated as—(i) a supply of goods and not as a supply of goods; or (iii) neither a supply of goods; or (iii) neither a supply of goods; or 	-		services. (3) Notwithstanding anything contained in sub-section (1), (a) activities or transactions specified in schedule III; or (b) activities or transactions undertaken by the Central Government, a State Government or any local authority in which they are engaged as public authorities as specified in Schedule IV, shall be treated neither as a supply of goods nor a supply of services. (4) Subject to sub-section (2) and sub-section (3), the Central or a State Government may, upon recommendation of the Council, specify, by notification, the transactions that are to be treated as— (a) a supply of goods and not as a supply of services; or (b) a supply of services and not as a supply of services. (5) The tax liability on a composite or a mixed supply shall be determined in the following manner —	
		notification, the transactions that are to be treated as— (i) a supply of goods and not as a supply of services; or (ii) a supply of services and			 supply of services; or (b) a supply of services and not as a supply of goods; or (c) neither a supply of goods nor a supply of services. (5) The tax liability on a composite or a mixed supply shall be 	



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
CHAPTER	R II : ADMINISTRATION	(4) Notwithstanding anything contained in sub- section (1), the supply of any branded service by an aggregator, as defined in section 43B, under a brand name or trade name owned by him shall be deemed to be a supply of the said service by the said aggregator.			is a principal supply, shall be treated as a supply of such principal supply; (b) a mixed supply comprising two or more supplies shall be treated as supply of that particular supply which attracts the highest rate of tax.	
4(1)	Classes of officers under the Central Goods and Services Tax Act	Classes of officers under the Central Goods and Services Tax Act 1) There shall be the following classes of officers under the Central Goods	4(1)	Classes of officers under the Central Goods and Services Tax Act	There shall be the following classes of officers under the Central Goods and Services Tax Act, namely; (a) Principal Chief	First Appellate authority has been removed from CGST Act.



	Old Model GST L	aw June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		Additional Directors General of CGST, (e) First Appellate Authority, (f) Additional Commissioners of CGST or Additional Directors of CGST, (g) Joint Commissioners of CGST or Joint Directors of CGST, (h) Deputy Commissioners of CGST or Deputy Directors of CGST, (i) Assistant Commissioners of CGST or Assistant Directors of CGST, and (j) such other class of officers as may be appointed for the purposes of this Act.			of CGST or Additional Directors of CGST, (f) Joint Commissioners of CGST or Joint Directors of CGST, (g) Deputy Commissioners of CGST or Deputy Directors of CGST, (h) Assistant Commissioners of CGST or Assistant Directors of CGST, and (i) such other class of officers as may be appointed for the purposes of this Act.	
4(1)	Classes of officers under the State Goods and Services Tax Act	Classes of officers under the State Goods and Services Tax Act (1) There shall be the following classes of officers and persons under the State Goods and Services Tax Act namely. a) Commissioner of SGST, b) Special Commissioners	4	Classes of officers under the State Goods and Services Tax Act	There shall be the following classes of officers and persons under the State Goods and Services Tax Act namely. (a) [Principal/Chief] Commissioner of SGST, (b) Special Commissioners of SGST,	Principal/Chief Commisioner has been added to the classes of officer.



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		of SGST, c) Additional Commissioners of SGST,			(c) Additional Commissioners of SGST,	
		d) Joint Commissioners of SGST, e) Deputy Commissioners			(d) Joint Commissioners of SGST,	
		of SGST, f) Assistant Commissioners of SGST, and			(e) Deputy Commissioners of SGST,	
		g) such other class of officers and persons as may be appointed for the			(f) Assistant Commissioners of SGST, and	
		purposes of this Act. [List is indicative] (2) The Commissioner shall have jurisdiction over the			(g) such other class of officers and persons as may be appointed for the purposes of this Act.	
		whole of the State of (). All other officers shall have jurisdiction over the whole			(2) The Commissioner shall have jurisdiction over the whole of the State of (). All other officers	
		of the State or over such areas as the Commissioner may, by notification, specify.			shall have jurisdiction over the whole of the State or over such areas as the Commissioner may, by notification, specify.	
5	Appointment of	Appointment of officers	5	Appointment of	(1) The Board may appoint such	It has been provided that officers
5	officers under the Central Goods and Services Tax Act	and Services Tax Act (1) The Board may appoint	CGST	officers under the Central Goods and Services Tax Act	persons as it may think fit to be officers under the Central Goods and Services Tax Act.	appointed under SGST shall be deemed to be appointed under CGST Act for the purpose of section
		such persons as it may think fit to be officers under the Central Goods and Services			PROVIDED that the persons appointed as officers under the State Goods and Services Tax Act of a State shall be	7(powers of officers under the Act).
		Tax Act.			deemed to be appointed as officers	



	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 (2) Without prejudice to the provisions of sub- section (1), the Board may authorize a Principal Chief Commissioner of Central Goods and Services Tax or a Principal Commissioner / Commissioner of Central Goods and Services Tax or an Additional/Joint or Deputy / Assistant Commissioner of Central Goods and Service Tax to appoint officers of Central Goods and Services Tax below the rank of Assistant Commissioner of Central Goods and Services Tax 			under this Act for the purposes of section 7 of this Act. (2) Without prejudice to the provisions of sub-section (1), the Board may authorize a Principal Chief Commissioner/Chief Commissioner of Central Goods and Services Tax or a Principal Commissioner/Commissioner of Central Goods and Services Tax or an Additional/Joint or Deputy/Assistant Commissioner of Central Goods and Service Tax to appoint officers of Central Goods and Services Tax below the rank of Assistant Commissioner of Central Goods and Services Tax.	
			5 SGST	Appointment of officers under the State Goods and Services Tax Act	 (1) The Government may appoint such persons as it may think fit to be officers under the State Goods and Services Tax Act: PROVIDED that the persons appointed as officers under the Central Goods and Services Tax Act shall be deemed to be appointed as officers under this Act for the purposes of section 7 of this 	Provision for appointment of officers under SGST Act has been made on the similar line of CGST Act and also the commissioner shall have the jurisdiction over the whole state or as may be directed by the state government



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
					Act. (2) The Commissioner shall have jurisdiction over the whole of the State, the Special Commissioner and an Additional Commissioner shall have jurisdiction over the whole of the State or where the State Government so directs, over any local area thereof, and all other officers shall, subject to such conditions as may be specified, have jurisdiction over the whole of the State or over such local areas as the State Government may specify.	
6	Powers of officers under the Central Goods and Services Tax Act	Powers of officers under the Central Goods and Services Tax Act (1) Subject to such conditions and limitations as the Board may impose, an officer of the Central Goods and Services Tax may exercise the powers and discharge the duties conferred or imposed on him under this Act. (2) An officer of Central Goods and Services Tax may exercise the powers and	6 CGST	Powers of officers under the Central Goods & Services Tax Act	 (1) Subject to such conditions and limitations as the Board may impose, an officer of the Central Goods and Services Tax may exercise the powers and discharge the duties conferred or imposed on him under this Act. (2) An officer of Central Goods and Services Tax may exercise the powers and discharge the duties conferred or imposed under this Act on any other officer of Central Goods and Services Tax who is subordinate to him. 	Commissioner will be empowered to delegate the powers which was earlier vested in the powers of Board.



	Old Model GS1	Law June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 discharge the duties conferred or imposed under this Act on any other officer of Central Goods and Services Tax who is subordinate to him. (3) The Board/Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate its powers to any other officer subordinate to him. (4) Notwithstanding anything contained in this section, a First Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on an officer of Central Goods and Services Tax other than those specified in section 79 of this Act. (Note: State laws may have similar provision) 			 (3) The Commissioner may, subject to such conditions and limitations as may be specified in this behalf by him, delegate its powers to any other officer subordinate to him. (4) Notwithstanding anything contained in this section, a First Appellate Authority shall not exercise the powers and discharge the duties conferred or imposed on an officer of Central Goods and Services Tax other than those specified in section 98 of this Act 	
			7	Powers of SGST/CGST officers under the Act	(1) Notwithstanding anything contained in this Act, the proper officers for the purposes of any one or more sections () of the	To avoid the dual control, the powers under CGST Law also vested in SGST officers and Powers under SGST Law is vested in CGST Officers.



	Old Model GST Law June 2016			New Mod	el GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
-			(Sub-		<pre>{SGST/CGST Act}, shall be deemed to be the proper officers for the purposes of the corresponding section or sections, as the case may be, of this Act to such extent and subject to such conditions as may be prescribed in the rules made in this behalf. (2) Where any proper officer issues an order or acts under any one or more sections </pre>	
					 (3) Any proceeding for rectification, appeal and revision, wherever applicable, of any order issued under sub-section (2) shall lie before the officer 	
					appointed under section 4 of this Act. (4) Where a proper officer under	



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
СНАРТЕ	R III : LEVY OF, AND EX	EMPTION FROM, TAX			the SGST/CGST Act has initiated a proceeding on a subject matter under any one or more sections () of this Act, no action under the relevant section shall be initiated under this Act on the same subject matter.	
7	Levy and Collection	(1) There shall be levied a	8	Levy and Collection	(1) There shall be levied a tax called	Rates leviable under GST will be
	of Central/State Goods and Services	tax called the Central/State Goods and Services Tax		of Central/State Goods and Services	the Central/State Goods and Services Tax	notified by CG/SG but not exceeding 14% for CGST/SGST.
	Тах	 (CGST/SGST) on all intra- State supplies of goods and/or services at the rate specified in the Schedule to this Act and collected in such manner as may be prescribed. (2) The CGST/SGST shall be paid by every taxable person in accordance with the provisions of this Act. (3) Notwithstanding anything contained in sub- section (2), the Central or a State 		Тах	 (CGST/SGST) on all intra-State supplies of goods and/or services on the value determined under section 15 and at such rates as may be notified by the Central/State Government in this behalf, but not exceeding fourteen percent, on the recommendation of the Council and collected in such manner as may be prescribed. (2) The CGST/SGST shall be paid by every taxable person in accordance with the provisions of this Act. (3) The Central or a State 	
		Government may, on the recommendation of the Council, by notification,			Government may, on the recommendation of the Council, by notification, specify categories of	Reverse charge GST liability payment shifted to recipient of service and not



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		specify categories of supply of goods and/or services the tax on which is payable on reverse charge basis and the tax thereon shall be paid by the person receiving such goods and/or services and all the provisions of this Act shall apply to such person as if he is the person liable for paying the tax in relation to such goods and/or services.			supply of goods and/or services the tax on which is payable on reverse charge basis and the tax thereon shall be paid by the recipient of such goods and/or services and all the provisions of this Act shall apply to such person as if he is the person liable for paying the tax in relation to the supply of such goods and/or services. (4) The Central or a State Government may, on the recommendation of the Council, by notification, specify categories of services the tax on which shall be paid by the electronic commerce operator if such services are supplied through it, and all the provisions of this Act shall apply to such electronic commerce operator as if he is the person liable for paying the tax in relation to the supply of such services: PROVIDED that where an electronic commerce operator does not have a physical presence in the taxable territory, any person representing such	the person actually receiving the goods and services



	Old Model GST	Law June 2016		New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
					electronic commerce operator for any purpose in the taxable territory shall be liable to pay tax: PROVIDED FURTHER that where an electronic commerce operator does not have a physical presence in the taxable territory and also he does not have a representative in the said territory, such electronic commerce operator shall appoint a person in the taxable territory for the purpose of paying tax and such person shall be liable to pay tax.	
8	Composition Levy	Composition Levy : (1) Notwithstanding anything to the contrary contained in the Act but subject to subsection (3) of section 7, on the recommendation of the Council, the proper officer of the Central or a State Government may, subject to such conditions and restrictions as may be prescribed, permit a registered taxable person, whose aggregate turnover in a financial year does not exceed [fifty lakh of rupees], to pay, in lieu of	9	Composition Levy	 (1) Notwithstanding anything to the contrary contained in the Act but subject to subsection (3) of section 8, on the recommendation of the Council, the proper officer of the Central or a State Government may, subject to such conditions and restrictions as may be prescribed, permit a registered taxable person, whose aggregate turnover in the preceding financial year did not exceed fifty lakh rupees, to pay, in lieu of the tax payable by him, an amount calculated at such 	Taxable turnover of Rs. 50,00,000 for the purpose of composition levy to be calculated with respect to turnover in a state. Composition levy is applicable only for traders who does not have any interstate outward supplies and those persons involved in supplying the goods through ecommerce operator .



Old Model GST Law June 2016				New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 the tax payable by him, an amount calculated at such rate as may be prescribed, but not less than one percent of the turnover during the year: Provided that no such permission shall be granted to a taxable person who effects any inter-State supplies of goods and/or services. Provided further that no such permission shall be granted to a taxable person unless all the registered taxable person, having the same PAN as held by the said taxable person, also opt to pay tax under the provisions of this subsection. (2) A taxable person to whom the provisions of sub-section (1) apply shall not collect any tax from the recipient on supplies made by him nor shall he be 			rate as may be prescribed, but not less than two and a half percent in case of a manufacturer and one percent in any other case, of the turnover in a State during the year: PROVIDED that no such permission shall be granted to a taxable person- (a) who is engaged in the supply of services; or (b) who makes any supply of goods which are not leviable to tax under this Act; or (c) who makes any inter-State outward supplies of goods; or (d) who makes any supply of goods through an electronic commerce operator who is required to collect tax at source under section 56; or (e) who is a manufacturer of such goods as may be notified on the recommendation of the Council: PROVIDED FURTHER that no such permission shall be granted to a taxable person unless all the registered taxable	
		entitled to any credit of input tax.			persons, having the same PAN as held by the said taxable person, also opt to pay tax under the provisions of this sub-	



	Old Model GS	T Law June 2016		New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		(3) If the proper officer has reasons to believe that a taxable person was not eligible to pay tax under sub-section (1), such person shall, in addition to any tax that may be payable by him under other provisions of this Act, be liable to a penalty equivalent to the amount of tax payable as aforesaid: Provided that no penalty shall be imposed without giving a notice to show cause and without affording a reasonable opportunity of being heard to the person proceeded against.			 section. (2) The permission granted to a registered taxable person under sub-section (1) shall stand withdrawn from the day on which his aggregate turnover during a financial year exceeds fifty lakh rupees. (3) A taxable person to whom the provisions of sub-section (1) apply shall not collect any tax from the recipient on supplies made by him nor shall he be entitled to any credit of input tax. (4) If the proper officer has reasons to believe that a taxable person was not eligible to pay tax under sub-section (1), such person shall, in addition to any tax that may be payable by him under other provisions of this Act, be liable to a penalty and the provisions of section 66 or 67, as the case may be, shall apply <i>mutatis mutandis</i> for determination of tax and penalty. 	Permission stands withdrawn once the limit of Rs. 50 lakhs is crossed
9	Taxable person	Taxable person: (1) Taxable Person means a person who carries on any business at any place in India	10	Taxable person	 (1) Taxable Person means a person who is registered or liable to be registered under Schedule V of this Act. (2) A person who has obtained or is 	Taxable person will include only those persons who are liable to be registered under act.



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		/State of and who is registered or required to be registered underSchedule III of this Act: Provided that an agriculturist shall not be considered as a taxable person.Provided further that a person who is required to be registered under paragraph 1 of Schedule III 			required to obtain more than one registration, whether in one State or more than one State, shall, in respect of each such registration, be treated as distinct persons for the purposes of this Act. (3) An establishment of a person who has obtained or is required to obtain registration in a State, and any of his other establishments in another State shall be treated as establishments of distinct persons for the purposes of this Act.	Same person having separate registrations will be considered as distinct persons for the purpose of SGST/CGST.



	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		purposes of this Act – (a) any person who provides services as an employee to his employer in the course of, or in relation to his employment, or by any other legal ties creating the relationship of employer and employee as regards working conditions, remunerations and employer's liability; (b) any person engaged in the business of exclusively supplying goods and/or services that are not liable to tax under this Act; (c) any person, liable to pay tax under sub-section (3) of section 7, receiving services of value not exceeding rupees in a year for personal use, other than for use in the course or furtherance of his business.	section			
10	Power to grant exemption from	Power to grant exemption from tax	11	Power to grant exemption from	(1) If the Central or a State Government is satisfied that it is	No Change



Old Model GST Law June 2016				New Mod	el GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
	tax	(1) If the Central or a State		tax	necessary in the public	
		Government is satisfied			interest so to do, it may, on the	
		that it is necessary in the			recommendation of the Council, by	
		public			notification,	
		interest so to do, it may, on			exempt generally either absolutely	
		the recommendation of the			or subject to such conditions as	
		Council, by notification,			may be	
		exempt generally either			specified in the notification, goods	
		absolutely or subject to			and/or services of any specified	
		such conditions as may be			description	
		specified in the			from the whole or any part of the	
		notification, goods and/or			tax leviable thereon with effect	
		services of any specified			from the date	
		description from the whole			of issue of notification or any date	
		or any part of the tax			subsequent thereto as may be	
		leviable thereon.			specified in the	
		Explanation Where an			said notification.	
		exemption under sub-			Explanation Where an exemption	
		section (1) in respect of any			in respect of any goods and/or	
		goods and/or			services from	
		services from the whole of			the whole of the tax leviable	
		the tax leviable thereon has			thereon has been granted	
		been granted absolutely,			absolutely, the taxable	
		the			person providing such goods and/or	
		taxable person providing			services shall not pay the tax on	
		such goods and/or services			such goods	
		shall not pay the tax on			and/or services.	
		such goods			(2) If the Central or a State	
		and/or services.			Government is satisfied that it is	
		(2) If the Central or a State			necessary in the public	
		Government is satisfied			interest so to do, it may, on the	
		that it is necessary in the			recommendation of the Council, by	
		public interest so to do, it			special order	
		may, on the			in each case, exempt from payment	



Old Model GST Law June 2016				New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		recommendation of the			of tax, under circumstances of an	
		Council, by special order in			exceptional nature to be stated in	
		each case, exempt from			such order, any goods and/or	
		payment of tax, under			services on	
		circumstances of an			which tax is leviable.	
		exceptional nature to be			(3) The Central or a State	
		stated in such order, any			Government may, if it considers	
		goods and/or services on			necessary or expedient	
		which tax is leviable.			so to do for the purpose of	
		(3) The Central or a State			clarifying the scope or applicability	
		Government may, if it			of any notification	
		considers necessary or			issued under sub-section (1) or	
		expedient so to do for the			order issued under sub-section (2),	
		purpose of clarifying the			insert an	
		scope or applicability of			explanation in such notification or	
		any notification issued			order, as the case may be, by	
		under sub-section (1) or			notification at any time within one	
		order issued under sub-			year of issue of the notification	
		section (2), insert an			under sub-section (1) or	
		explanation in			order under sub-section (2), and	
		such notification or order,			every such explanation shall have	
		as the case may be, by			effect as if it	
		notification at any time			had always been the part of the	
		within one year of issue of			first such notification or order, as	
		the notification under sub-			the case may	
		section (1) or order under			be.	
		sub-section (2),			(4) Every notification issued under	
		and every such explanation			sub-section (1) or sub-section (3)	
		shall have effect as if it had			and every order	
		always been the part of the			issued under sub-section (2) shall	
		first such notification or			(a) unless otherwise provided,	
		order, as the case may be.			come into force on the date of its	
		(4) Every notification issued			issue by the Central	
		under sub-section (1) or			or a State Government for	



	Old Model GST L	aw June 2016	New Model GST Law Nov 2016			
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		sub-section (3)and every order issued under sub-section (2) shall (a) unless otherwise provided, come into force on the date of its issue by the Central or a State Government for publication in the Official Gazette; and (b) be made available on the official website of the department of the Central or a State Government.			publication in the Official Gazette or from any date subsequent to the date of its issue as may be specified therein; and (b) be made available on the official website of the department of the Central or a State Government.	
11	Remission of tax on supplies found deficient in quantity	 (1) The Central or a State Government may, by rules made under this sub- section, provide for remission of tax on such supplies which are found to be deficient in quantity due to any natural causes. (2) Any rules made under sub-section (1) may, having regard to the nature of the supply, fix the limit or limits of percentage beyond which no such remission shall be allowed. 		Remission of tax on supplies found deficient in quantity	 (1) The Central or a State Government may, by rules made under this sub-section, provide for remission of tax on such supplies which are found to be deficient in quantity due to any natural causes. (2) Any rules made under sub- section (1) may, having regard to the nature of the supply, fix the limit or limits of percentage beyond which no such remission shall be allowed. 	No Change



	Old Model GST Law June 2016			New Mode		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
CHAPTER	IV : TIME AND VALUE	OF SUPPLY				
12	Time of supply of goods	Time of supply of goods (1) The liability to pay CGST / SGST on the goods shall arise at the time of supply as determined in terms of the provisions of this section. (2) The time of supply of goods shall be the earliest of the following dates, namely,- (a) (i) the date on which the goods are removed by the supplier for supply to the recipient, in a case where the goods are required to be removed or (ii) the date on which the goods are not required to be removed; or (b) the date on which the supplier issues the invoice with respect to the supply; or (c) the date on which the supplier receives the payment with respect to the supply; or (d) the date on which the	12	Time of supply of goods	 (1) The liability to pay CGST / SGST on the goods shall arise at the time of supply as determined in terms of the provisions of this section. (2) The time of supply of goods shall be the earlier of the following dates, namely,- (a) the date of issue of invoice by the supplier or the last date on which he is required, under section 28, to issue the invoice with respect to the supply; or (b) the date on which the supplier receives the payment with respect to the supply: PROVIDED that where the supplier of taxable goods receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess shall, at the option of the said supplier, be the date of issue of invoice. <i>Explanation</i> 1 For the purposes of clauses (a) and (b), the supply shall be 	Time of supply shall be earlier of the following: a) date of issue of invoice or the last date on which invoice is required to be issued or (b) Date of receipt of payment with respect to supply However advance amount less than Rs. 1000 GST will be payable on the date of Invoice at the option of the Supplier. Date of payment will be considered as the date on which it is recorded in the books of accounts or the date on which it is credited in bank account.



	Old Model GST L	aw June 2016		New Model	GST Law Nov 2016	
Sec(Sub-	Clause	Provision	Section	Clause	Provision	Impact Analysis
Sec)			(Sub- section)			
		recipient shows the receipt	section)		extent it is covered by the invoice	
		of the goods in his books of			or, as the	
		account.			case may be, the payment.	
		Explanation 1 The			<i>Explanation</i> 2 For the purpose of	
		provisions of sub-clause (ii)			clause (b), "the date on which the	
		of clause (a) shall apply in			supplier	
		cases where			receives the payment" shall be the	
		the goods			date on which the payment is	
		(a) are physically not			entered in his	
		capable of being moved; or			books of accounts or the date on	
		(b) are supplied in			which the payment is credited to	
		assembled or installed			his bank	
		form; or			account, whichever is earlier.	
		(c) are supplied by the			(3) In case of supplies in respect of	
		supplier to his agent or his			which tax is paid or liable to be paid	
		principal.			on reverse	
		Explanation 2 For the			charge basis, the time of supply	
		purposes of sub-clause (ii)			shall be the earliest of the following	
		of clause (a), the			dates,	
		expression 'made			namely—	
		available to the recipient'			(a) the date of the receipt of goods,	
		shall mean when the goods			or	
		are placed at the disposal			(b) the date on which the payment	
		of the			is made, or	
		recipient.			(c) the date immediately following	
		Explanation 3 For the			thirty days from the date of issue of	
		purposes of clauses (b) and			invoice by the supplier:	
		(c) of sub-section (2), the			PROVIDED that where it is not	
		supply			possible to determine the time of	
		shall be deemed to have			supply under	
		been made to the extent it			clause (a), (b) or (c), the time of	In case of reverse charge, time of
		is covered by the invoice			supply shall be the date of entry in	supply earlier of the following : (a) Date
		or, as the			the books of	of receipt of goods (b) the date on
		case may be, the payment.			account of the recipient of supply.	which payment is made (c) 30 days



Old Model GST Law June 2016				New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 Explanation 4 For the purpose of clause (c) of sub-section (2), "the date on which the supplier receives the payment" shall be the date on which the payment is entered in his books of accounts or the date on which the payment is credited to his bank account, whichever is earlier. (3) In case of continuous supply of goods, where successive statements of accounts or successive payments are involved, the time of supply shall be the date of expiry of the period to which such successive statements of accounts or successive statements of account or successive statements of account, the date of issue of the invoice (or any other document) or the date of receipt of payment, whichever is earlier, shall be the time of supply. 			Explanation For the purpose of clause (b), "the date on which the payment is made" shall be the date on which the payment is entered in the books of accounts of the recipient or the date on which the payment is debited in his bank account, whichever is earlier. (4) In case of supply of vouchers, by whatever name called, by a supplier, the time of supply shall be- (a) the date of issue of voucher, if the supply is identifiable at that point; or (b) the date of redemption of voucher, in all other cases; (5) In case it is not possible to determine the time of supply under the provisions of sub-section (2), (3) or (4) the time of supply shall (a) in a case where a periodical return has to be filed, be the date on which such return is to be filed, or (b) in any other case, be the date on which the CGST/SGST is paid.	after invoice In case it is difficult to determine above, then time of supple be when it is recorded in the books of accounts. Date of payment will be considered as the date on which it is recorded in the books of accounts or the date on which it is credited in bank account. In case of supply of vouchers, time of supply shall be earlier of (a) The date of issue of voucher or (b) the date of redemption of voucher



Old Model GST Law June 2016				New Model G	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		(4) For the purposes of sub				
		section (3) above, the				
		Central or a State				
		Government may,				
		on the recommendation of				
		the Council, specify, by				
		notification, the supply of				
		goods that				
		shall be treated as				
		continuous supply of				
		goods;				
		(5) In case of supplies in				
		respect of which tax is paid				
		or liable to be paid on				
		reverse				
		charge basis, the time of				
		supply shall be the earliest				
		of the following dates,				
		namely—				
		(a) the date of the receipt				
		of goods, or				
		Page 31 of 190				
		(b) the date on which the				
		payment is made, or				
		(c) the date of receipt of				
		invoice, or (d) the date of debit in the				
		books of accounts.				
		Explanation For the				
		purpose of clause (b) of				
		sub-section (5), "the date				
		on which the				
		payment is made" shall be				
		the date on which the				



	Old Model GST Law June 2016			New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		payment is entered in the				
		books of				
		accounts of the recipient or				
		the date on which the				
		payment is debited in his				
		bank				
		account, whichever is				
		earlier.				
		(6) If the goods (being sent				
		or taken on approval or				
		sale or return or similar				
		terms) are				
		removed before it is known				
		whether a supply will take				
		place, the time of supply				
		shall be				
		at the time when it				
		becomes known that the				
		supply has taken place or				
		six months from				
		the date of removal,				
		whichever is earlier.				
		(7) In case it is not possible				
		to determine the time of				
		supply under the provisions				
		of subsection				
		(2), (3), (5) or (6), the time				
		of supply shall				
		(a) in a case where a				
		periodical return has to be				
		filed, be the date on which				
		such return				
		is to be filed, or				
		(b) in any other case, be				



	Old Model GST L	aw June 2016		New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		the date on which the CGST/SGST is paid.				
13	Time of supply of services	 (1) The liability to pay CGST/SGST on services shall arise at the time of supply, as determined in terms of the provisions of this section. (2) The time of supply of services shall be:- (a) the date of issue of invoice or the date of receipt of payment, whichever is earlier, if the invoice is issued within the prescribed period; (b) the date of completion of the provision of service or the date of receipt of payment, whichever is earlier, if the invoice is not issued within the prescribed period; (3) In case of continuous supply of services, the time of supply shall be - (a) where the due date of payment is ascertainable from the contract, the date on which the payment is liable to be made by the recipient of service, whether or not any invoice has been issued or any 	13	Time of supply of services	 (1) The liability to pay CGST/SGST on services shall arise at the time of supply, as determined in terms of the provisions of this section. (2) The time of supply of services shall be the earlier of the following dates, namely:- (a) the date of issue of invoice by the supplier or the last date on which he is required, under section 28, to issue the invoice with respect to the supply; or (b) the date on which the supplier receives the payment with respect to the supply: PROVIDED that where the supplier of taxable service receives an amount up to one thousand rupees in excess of the amount indicated in the tax invoice, the time of supply to the extent of such excess shall, at the option of the said supplier, be the date of issue of invoice. <i>Explanation</i> 1 For the purposes of clauses (a) and (b), the supply shall be deemed to have been made to the extent it is covered by the invoice 	 Time of supply of services shall be earlier of the following: a) date of issue of invoice or the last date on which invoice is required to be issued b) or c) Date of receipt of payment with respect to supply. Date of payment will be considered as the date on which it is recorded in the books of accounts or the date on which it is credited in bank account.



	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		payment has been received			or, as the	
		by the supplier of service;			case may be, the payment.	
		(b) where the due date of			Explanation 2 For the purpose of	
		payment is not			clause (b), "the date on which the	
		ascertainable from the			supplier	
		contract, each such			receives the payment" shall be the	
		time when the supplier of			date on which the payment is	
		service receives the			entered in his	
		payment, or issues an			books of accounts or the date on	
		invoice, whichever			which the payment is credited to	
		is earlier;			his bank	
		(c) where the payment is			account, whichever is earlier.	
		linked to the completion of			(3) In case of supplies in respect of	
		an event, the time of			which tax is paid or liable to be paid	
		completion of			on reverse	
		that event;			charge basis, the time of supply	
		(4) For the purposes of sub			shall be the earlier of the following	
		section (3) above, the			dates,	
		Central or a State			namely-	
		Government may			(a) the date on which the payment	
		on the recommendation of			is made, or	
		the Council, specify, by			(b) the date immediately following	
		notification, the supply of			sixty days from the date of issue of	
		services			invoice by	
		that shall be treated as			the supplier:	
		continuous supply of			PROVIDED that where it is not	
		services;			possible to determine the time of	
		(5) In case of supplies in			supply under	
		respect of which tax is paid			clause (a) or (b), the time of supply	
		or liable to be paid on			shall be the date of entry in the	
		reverse			books of	
		charge basis, the time of			account of the recipient of supply:	
		supply shall be the earliest			PROVIDED FURTHER that in case of	
		of the following dates,			'associated enterprises', where the	



Old Model GST Law June 2016				New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 namely- (a) the date of receipt of services, or (b) the date on which the payment is made, or (c) the date of receipt of invoice, or (d) the date of debit in the books of accounts. Explanation For the purpose of clause (b) of sub-section (5), "the date on which the payment is made" shall be the date on which the payment is entered in the books of accounts of the recipient or the date on which the payment is debited in his bank account, whichever is earlier. (6) In a case where the supply of services ceases under a contract before the completion of the supply, such services shall be deemed to have been provided at the time when the supply ceases. (7) Where it is not possible to determine the time of 			supplier of service is located outside India, the time of supply shall be the date of entry in the books of account of the recipient of supply or the date of payment, whichever is earlier. <i>Explanation</i> For the purpose of clause (a), "the date on which the payment is made" shall be the date on which the payment is entered in the books of accounts of the recipient or the date on which the payment is debited in his bank account, whichever is earlier. (4) In case of supply of vouchers, by whatever name called, by a supplier, the time of supply shall be- (a) the date of issue of voucher, if the supply is identifiable at that point; or (b) the date of redemption of voucher, in all other cases; (5) Where it is not possible to determine the time of supply of services in the manner specified in sub-sections (2), (3) or (4), the time of supply shall (a) in a case where a periodical return has to be filed, be the date	In case of reverse charge, time of supply earlier of the following : (a) Date of receipt of goods (b) the date on which payment is made (c) 60 days after invoice. In case of Associated enterprises, whenever it is accounted in books of accounts or as per above. This is in line with current provisions. In case a voucher is issued, time of supple of service is also the same in line of supply of goods.



	Old Model GST L	aw June 2016		New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		supply of services in the manner specified in sub-sections (2), (3), (5) and (6), the time of supply shall (a) in a case where a periodical return has to be filed, be the date on which such return is to be filed; or (b) in any other case, be the date on which the CGST/SGST is paid.			on which such return is to be filed; or (b) in any other case, be the date on which the CGST/SGST is paid.	
14	Change in rate of tax in respect of supply of goods or services	 (1) Notwithstanding anything contained in section 13, the time of supply, in cases where there is a change in the effective rate of tax in respect of services, shall be determined in the following manner, namely:- (a) in case the taxable service has been provided before the change in effective rate of tax – (i) where the invoice for the same has been issued and the payment is also received after the change in effective rate of tax, the time of supply shall be the 	14	Change in rate of tax in respect of supply of goods or services	Notwithstanding anything contained in section 12 or section 13, the time of supply, in cases where there is a change in the rate of tax in respect of goods or services, shall be determined in the following manner, namely:- (a) in case the goods or services have been supplied before the change in rate of tax - (i) where the invoice for the same has been issued and the payment is also received after the change in rate of tax, the time of supply shall be the date of receipt of payment or the date of issue of invoice, whichever is earlier; or (ii) where the invoice has been issued prior to change in rate of tax	No change in provision other than rate of tax has been mentioned instead of effective rate of tax. Means, eventhough any item is exempted or taxable by way of notification then such provision will not be applicable.



Old Model GST Law June 2016				New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		date of receipt of			but	
		payment or the date of			the payment is received after the	
		issue of invoice, whichever			change in rate of tax, the time of	
		is earlier; or			supply shall be the date of issue of	
		(ii) where the invoice has			invoice; or	
		been issued prior to change			(iii) where the payment is received	
		in effective rate of tax but			before the change in rate of tax,	
		the			but	
		payment is received after			the invoice for the same has been	
		the change in effective rate			issued after the change in rate of	
		of tax, the time of supply			tax, the time of supply shall be the	
		shall be the date of issue of			date of receipt of payment;	
		invoice; or			(b) in case the goods or services	
		(iii) where the payment is			have been supplied after the	
		received before the change			change in rate of tax -	
		in effective rate of tax, but			(i) where the payment is received	
		the			after the change in rate of tax but	
		invoice for the same has			the	
		been issued after the			invoice has been issued prior to the	
		change in effective rate of			change in rate of tax, the time of	
		tax, the time of			supply shall be the date of receipt	
		supply shall be the date of			of payment; or	
		receipt of payment;			(ii) where the invoice has been	
		(b) in case the taxable			issued and the payment is received	
		service has been provided			before	
		after the change in			the change in rate of tax, the time	
		effective rate of tax -			of supply shall be the date of	
		(i) where the payment is			receipt of payment or date of issue	
		received after the change			of invoice, whichever is earlier; or	
		in effective rate of tax but			(iii) where the invoice has been	
		the			issued after the change in rate of	
		invoice has been issued			tax but	
		prior to the change in			the payment is received before the	
		effective rate of tax, the			change in rate of tax, the time of	



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		time of supply shall be the date of receipt of payment; or (ii) where the invoice has been issued and the payment is received before the change in effective rate of tax, the time of supply shall be the date of receipt of payment or date of issue of invoice, whichever is earlier; or (iii) where the invoice has been issued after the change in effective rate of tax but the payment is received before the change in effective rate of tax, the time of supply shall be the date of issue of invoice. Explanation For the purpose of this section, "the date of receipt of payment" shall be the date on which the payment is entered in the books of accounts of the supplier or the date on which the payment is credited to his bank account, whichever is earlier:			supply shall be the date of issue of invoice: PROVIDED that the date of receipt of payment shall be the date of credit in the bank account when such credit in the bank account is after four working days from the date of change in the rate of tax. <i>Explanation.</i> - For the purpose of this section, "the date of receipt of payment" shall be the date on which the payment is entered in the books of accounts of the supplier or the date on which the payment is credited to his bank account, whichever is earlier.	



	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		Provided that the date of receipt of payment shall be the date of credit in the bank account when such credit in the bank account is after four working days from the date of change in the effective rate of tax.				
15	Value of taxable supply	 15. Value of taxable supply (1) The value of a supply of goods and/or services shall be the transaction value, that is the price actually paid or payable for the said supply of goods and/or services where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply. (2) The transaction value under sub-section(1) shall include: (a) any amount that the supplier is liable to pay in relation to such supply but which has been incurred by the recipient of the supply and not included in the price actually paid or payable for the goods and/or services; (b) the 	15	Value of taxable supply	 (1) The value of a supply of goods and/or services shall be the transaction value, that is the price actually paid or payable for the said supply of goods and/or services where the supplier and the recipient of the supply are not related and the price is the sole consideration for the supply. (2) The value of supply shall include: (a) any taxes, duties, cesses, fees and charges levied under any statute, other than the {SGST Act/the CGST Act} and the Goods and Services Tax (Compensation to the States for Loss of Revenue) Act, 2016, if charged separately by the supplier to the recipient; (b) any amount that the supplier is liable to pay in relation to such 	Instead of transaction value, it has been stated that value of supply will include. It means valuation will have to be made considering the specified provisions read with transaction value. Free supplies will not be included in value of supply. Interest, late fee and penalty paid for delayed payment to be included in value of goods / services. Subsidy linked to price only is included in the price other than provided by government will not be included. Cess which is going to be levied, will be under GST (Compensation to states for loss of revenue), 2016 also will be included in transaction value.



Old Model GST Law June 2016				New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		value, apportioned as			supply but	
		appropriate, of such goods			which has been incurred by the	
		and/or services as are			recipient of the supply and not	
		supplied directly or			included in the	
		indirectly by the recipient			price actually paid or payable for	
		of the supply free of charge			the goods and/or services;	
		or at reduced cost for use			(c) incidental expenses, such as,	
		in connection with the			commission and packing, charged	
		supply of goods and/or			by the	
		services being valued, to			supplier to the recipient of a	
		the extent that such value			supply, including any amount	
		has not been included in			charged for	
		the price actually paid or			anything done by the supplier in	
		payable;			respect of the supply of goods	
		(c) royalties and licence			and/or	
		fees related to the supply			services at the time of, or before	
		of goods and/or services			delivery of the goods or, as the case	
		being valued that the			may	
		recipient of supply must			be, supply of the services;	
		pay, either directly or			(d) interest or late fee or penalty	
		indirectly, as a condition of			for delayed payment of any	
		the said supply, to the			consideration for	
		extent that such royalties			any supply; and	
		and fees are not included in			(e) subsidies directly linked to the	
		the price actually paid or			price excluding subsidies provided	
		payable;			by the	
		(d) any taxes, duties, fees			Central and State governments;	
		and charges levied under			Explanation The amount of	
		any statute other than the			subsidy shall be included in the	
		SGST Act or the CGST Act or			value of supply of the	
		the IGST Act;			supplier who receives the subsidy.	
		(e) incidental expenses,			(3) The value of the supply shall not	
		such as, commission and			include any discount that is given:	
		packing, charged by the			(a) before or at the time of the	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
	Clause	supplier to the recipient of a supply, including any amount charged for anything done by the supplier in respect of the supply of goods and/or services at the time of, or before delivery of the goods or, as the case may be, supply of the services; (f) subsidies provided in any form or manner, linked to the supply; (g) any reimbursable expenditure or cost incurred by or on behalf of the supplier and charged in relation to the supply of goods and/or services; (h) any discount or incentive that may be allowed after	(Sub-	Clause	supply provided such discount has been duly recorded in the invoice issued in respect of such supply; and (b) after the supply has been effected, provided that: (i) such discount is established in terms of an agreement entered into at or before the time of such supply and specifically linked to relevant invoices; and (ii) input tax credit has been reversed by the recipient of the supply as is attributable to the discount on the basis of document issued by the supplier. (4) Where the value of the supply of goods or services cannot be determined under	
		 the supply has been effected: Provided that such post- supply discount which is established as per the agreement and is known at or before the time of supply and specifically linked to relevant invoices shall not be included in the transaction value. (3) The transaction value under sub-section (1) shall 			sub-section (1), the same shall be determined in such manner as may be prescribed. (5) Notwithstanding anything contained in sub-section (1) or sub- section (4), the value of such supplies as may be notified by the Central or a State Government in this behalf on the recommendation of the Council shall be determined in such manner as may be prescribed.	



	Old Model GS	ST Law June 2016		New Model G	ST Law Nov 2016	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		not include any discount				
		allowed before or at the				
		time of supply provided				
		such discount is allowed in				
		the course of normal trade				
		practice and has been duly				
		recorded in the invoice				
		issued in respect of the				
		supply.				
		(4) The value of the supply				
		of goods and/or services in				
		the following situations				
		which cannot be valued				
		under sub-section (1), shall				
		be determined in such				
		manner as may be				
		prescribed in the rules.				
		(i) the consideration,				
		whether paid or payable, is				
		not money, wholly or				
		partly;				
		(ii) the supplier and the				
		recipient of the supply are				
		related;				
		(iii) there is reason to				
		doubt the truth or accuracy				
		of the transaction value				
		declared by the supplier;				
		(iv) business transactions				
		undertaken by a pure				
		agent, money changer,				
		insurer, air travel agent and				
		distributor or selling agent				
		of lottery;				



	Old Model GST L	aw June 2016		New Model		
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	Impact Analysis
		 (v) such other supplies as may be notified by the Central or a State Government in this behalf on the recommendation of the Council. 				

	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
CHAPTER	V : INPUT TAX CRE	DIT				
16	Manner of taking input tax credit		16	Eligibility and conditions for taking input tax credit		
		 (1) Every registered taxable person shall, subject to such conditions and restrictions as may be prescribed and within the time and manner specified in section 35, be entitled to take credit of input tax admissible to him and the said amount shall be credited to the electronic credit ledger of such person. (2) A person who has applied for registration under the Act within thirty 			(1) Every registered taxable person shall, subject to such conditions and restrictions as may be prescribed and within the time and manner specified in section 44, be entitled to take credit of input tax charged on any supply of goods or services to him which are used or intended to be used in the course or furtherance of his business and the said amount shall be credited to the electronic credit ledger of such person:	The concept of admissibility of input tax credit is elaborated and mentioned in the provision itself (intended to be used or used in the furtherance of business) Capital goods will be entitled for 100% credit immediately except for pipelines and telecommunication tower fixed to earth by foundation or structural support which is as follows :- Maximum upto 1/3rd of total ITC in the first financial year and maximum upto 2/3rd till the end of second financial year. Person supplying goods and services , where tax is payable under reverse charge is not eligible for input tax credit, which is in line with service tax provisions



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		days from the date on which he becomes liable to registration and has been granted such registration shall, subject to such conditions and restrictions as may be prescribed, be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semifinished or finished goods held in stock on the day immediately preceding the date from which he becomes liable to pay tax under the provisions of this Act. (2A) A person, who takes registration under sub- section (3) of section 19, shall, subject to such conditions and restrictions as may be prescribed, be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi- finished or finished goods held in stock on the day immediately			PROVIDED that credit of input tax in respect of pipelines and telecommunication tower fixed to earth by foundation or structural support including foundation and structural support thereto shall not exceed— (a) one-third of the total input tax in the financial year in which the said goods are received, (b) two-third of the total input tax, including the credit availed in the first financial year, in the financial year immediately succeeding the year referred to in clause (a) in which the said goods are received, and (c) the balance of the amount of credit in any subsequent financial year. (2) Notwithstanding anything contained in this section, but subject to the provisions of section 36, no registered taxable person shall be entitled to the credit of any input tax in respect of any supply of goods and/or services to him unless,- (a) he is in possession of a tax invoice or debit note issued by a supplier	ITC not available on the basis of supplementary invoices since debit note is required to be issued in lie of supplementary invoice. ITC needs to be reversed in case of non payment towards value of supply of services within three months of the invoice date, however at present there is no information which is captured for payment to the supplier in the various returns. Therefore format of return to be changed. This provision unjust enriching the Government. Last day of availing credit is 12 months from the date invoice (in accordance with section 18) or 30 September of subsequent year or date of filing annual return whichever is earlier.



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		preceding the date of			registered under this Act, or	
		registration.			such other taxpaying	
		(3) Where any registered			document(s) as may be	
		taxable person ceases to			prescribed;	
		pay tax under section 8, he			(b) he has received the goods	
		shall,			and/or services;	
		subject to such conditions			(c) the tax charged in respect of	
		and restrictions as may be			such supply has been actually	
		prescribed, be entitled to			paid to the	
		take			account of the appropriate	
		credit of input tax in respect			Government, either in cash or	
		of inputs held in stock and			through utilization	
		inputs contained in semi-			of input tax credit admissible in	
		finished			respect of the said supply; and	
		or finished goods held in			(d) he has furnished the return	
		stock on the day			under section 34:	
		immediately preceding the			PROVIDED that where the goods	
		date from which he			against an invoice are received	
		becomes liable to pay tax			in lots or	
		under section 7.			instalments, the registered	
		(3A) A taxable person shall			taxable person shall be entitled	
		not be entitled to take input			to take credit upon	
		tax credit under sub-section			receipt of the last lot or	
		(2),			installment:	
		(2A) or sub-section (3)in			PROVIDED FURTHER that where	
		respect of any supply of			a recipient fails to pay to the	
		goods and / or services to			supplier of services,	
		him after			the amount towards the value	
		the expiry of one year from			of supply of services along with	
		the date of issue of tax			tax payable thereon	
		invoice relating to such			within a period of three months	
		supply.			from the date of issue of invoice	
		(4) The amount of credit			by the supplier, an	
		under sub-section (2), (2A)			amount equal to the input tax	



	Old Model GST Law June 2016			New Model O	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		or sub-section (3) shall be			credit availed by the recipient	
		calculated in accordance			shall be added to his	
		with generally accepted			output tax liability, along with	
		accounting principles in			interest thereon, in the manner	
		such manner as			as may be prescribed.	
		may be prescribed.			<i>Explanation</i> .—For the purpose	
		(5) Where the goods and/or			of clause (b), it shall be deemed	
		services are used by the			that the taxable	
		registered taxable person			person has received the goods	
		partly for			where the goods are delivered	
		the purpose of any business			by the supplier to a	
		and partly for other			recipient or any other person on	
		purposes, the amount of			the direction of such taxable	
		credit shall be			person, whether acting	
		restricted to so much of the			as an agent or otherwise, before	
		input tax as is attributable			or during movement of goods,	
		to the purposes of his			either by way of	
		business.			transfer of documents of title to	
		(6) Where the goods and /			goods or otherwise.	
		or services are used by the			(3) Where the registered taxable	
		registered taxable person			person has claimed depreciation	
		partly			on the tax	
		for effecting taxable			component of the cost of capital	
		supplies and partly for			goods under the provisions of	
		effecting non-taxable			the Income Tax	
		supplies, including			Act, 1961(43 of 1961), the input	
		exempt supplies but			tax credit shall not be allowed	
		excluding zero-rated			on the said tax	
		supplies, the amount of			component.	
		credit shall be			(4) A taxable person shall not be	
		restricted to so much of the			entitled to take input tax credit	
		input tax as is attributable			in respect of any invoice or debit	
		to the taxable supplies			note for supply of goods or	
		including			services after furnishing of the	



Old Model GST Law June 2016				New Model O	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision		
		zero-rated supplies.(7) The Central or a StateGovernment may, bynotification issued in thisbehalf,prescribe the manner inwhich the credit referred toin sub-sections (5) and (6)abovemay be attributed.(8) Where there is a changein the constitution of aregistered taxable persononaccount of sale, merger,demerger, amalgamation,lease or transfer of thebusiness with the specificprovision for transfer ofliabilities, the saidregistered taxable personshall be allowed to transferthe input tax credit thatremains unutilized in itsbooks of accounts tosuch sold, merged,demerged, amalgamated,leased or transferredbusiness in themanner prescribed.(9) Notwithstanding			return under section 34 for the month of September following the end of financial year to which such invoice or invoice relating to such debit note pertains or furnishing of the relevant annual return, whichever is earlier.		
		books of accounts to such sold, merged, demerged, amalgamated, leased or transferred business in the manner prescribed.					



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub-	Clause	Provision	Section	Clause	Provision	
Sec)			(Sub-			
			section)			
		credit shall not be available				
		in respect of the following:				
		(a) motor vehicles, except				
		when they are supplied in				
		the usual course of business				
		or are				
		used for providing the				
		following taxable services—				
		(i) transportation of				
		passengers, or				
		(ii) transportation of goods,				
		or				
		(iii) imparting training on				
		motor driving skills;				
		(b) goods and / or services				
		provided in relation to food				
		and beverages, outdoor				
		catering,				
		beauty treatment, health				
		services, cosmetic and				
		plastic surgery, membership				
		of a club,				
		health and fitness centre,				
		life insurance, health				
		insurance and travel				
		benefits extended to				
		employees on vacation such				
		as leave or home travel				
		concession, when such				
		goods				
		and/or services are used				
		primarily for personal use				
		or consumption of any				
		employee;				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		(c) goods and/or services	section			
		acquired by the principal in				
		the execution of works				
		contract				
		when such contract results				
		in construction of				
		immovable property, other				
		than plant and				
		machinery;				
		(d) goods acquired by a				
		principal, the property in				
		which is not transferred				
		(whether as				
		goods or in some other				
		form) to any other person,				
		which are used in the				
		construction of				
		immovable property, other				
		than plant and machinery;				
		(e) goods and/or services				
		on which tax has been paid under section 8; and				
		(f) goods and/or services				
		used for private or personal				
		consumption, to the extent				
		they				
		are so consumed.				
		(10) Where the registered				
		taxable person has claimed				
		depreciation on the tax				
		component of the cost of				
		capital goods under the				
		provisions of the Income				
		Tax Act,				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub-	Clause	Provision	Section	Clause	Provision	
Sec)			(Sub-			
			section)			
		1961, the input tax credit				
		shall not be allowed on the				
		said tax component.				
		(11) Notwithstanding				
		anything contained in this				
		section, but subject to the				
		provisions of				
		section 28, no registered				
		taxable person shall be				
		entitled to the credit of any				
		input tax in				
		respect of any supply of				
		goods and/or services to				
		him unless				
		(a) he is in possession of a				
		tax invoice, debit note,				
		supplementary invoice or				
		such other				
		taxpaying document as may				
		be prescribed, issued by a				
		supplier registered under				
		this Act				
		or the IGST Act;				
		(b) he has received the				
		goods and/or services;				
		(c) the tax charged in				
		respect of such supply has				
		been actually paid to the				
		credit of the				
		appropriate Government,				
		either in cash or through				
		utilization of input tax				
		credit				
		admissible in respect of the				



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub-	Clause	Provision	
			section)			
		said supply; and				
		(d) he has furnished the return under section 27:				
		Provided that where the				
		goods against an invoice are received in lots or				
		instalments, the registered				
		_				
		taxable person shall be entitled to the credit upon				
		receipt of the last lot or				
		instalment.				
		Explanation.—For the				
		purpose of clause (b), it				
		shall be deemed that the				
		taxable person				
		has received the goods				
		where the goods are				
		delivered by the supplier to				
		a recipient or				
		any other person on the				
		direction of such taxable				
		person, whether acting as				
		an agent or				
		otherwise, before or during				
		movement of goods, either				
		by way of transfer of				
		documents				
		of title to goods or				
		otherwise.				
		(12) Where any registered				
		taxable person who has				
		availed of input tax credit				
		switches				
		over as a taxable person for				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		paying tax under section 8	,			
		or, where the goods and /				
		or				
		services supplied by him				
		become exempt absolutely				
		under section 10, he shall				
		pay an				
		amount, by way of debit in				
		the electronic credit or cash				
		ledger, equivalent to the				
		credit				
		of input tax in respect of				
		inputs held in stock and				
		inputs contained in semi-				
		finished or				
		finished goods held in stock				
		on the day immediately				
		preceding the date of such				
		switch				
		over or, as the case may be,				
		the date of such exemption:				
		Provided that after				
		payment of such amount,				
		the balance of input tax				
		credit, if any, lying				
		in his electronic credit				
		ledger shall lapse.				
		(13) The amount payable				
		under sub-section (12) shall				
		be calculated in accordance				
		with				
		generally accepted				
		accounting principles in				
		such manner as may be	1			



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub-	Clause	Provision	Section	Clause	Provision	
Sec)			(Sub-			
			section)			
		prescribed.				
		(14) In case of supply of				
		capital goods on which				
		input tax credit has been				
		taken, the				
		registered taxable person				
		shall pay an amount equal				
		to the input tax credit taken				
		on the				
		said capital goods reduced				
		by the percentage points as				
		may be specified in this				
		behalf or				
		the tax on the transaction				
		value of such capital goods				
		under sub-section (1) of				
		section				
		15, whichever is higher.				
		(15) A taxable person shall				
		not be entitled to take input				
		tax credit in respect of any				
		invoice for supply of goods				
		and/or services, after the				
		filing of the return under section 27				
		for the month of September				
		following the end of				
		financial year to which such invoice				
		pertains or filing of the				
		relevant annual return,				
		whichever is earlier.				
		(16) Where credit has been				
		taken wrongly, the same				



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		shall be recovered from the registered taxable person in the manner as may be prescribed in this behalf.				
17	Manner of distribution of credit by Input Service Distributor	 (1) The Input Service Distributor may distribute, in such manner as may be prescribed, the credit of CGST as IGST and IGST as IGST, by way of issue of a prescribed document containing, inter alia, the amount of input tax credit being distributed or being reduced thereafter, where the Distributor and the recipient of credit are located in different States. (CGST ACT) (1) The Input Service Distributor may distribute, in such manner as may be prescribed, the credit of SGST as IGST, by way of issue of a prescribed document containing, inter alia, the amount of input tax credit being distributed or being reduced thereafter, where 	17	Apportionment of credit and blocked credits	 (1) Where the goods and/or services are used by the registered taxable person partly for the purpose of any business and partly for other purposes, the amount of credit shall be restricted to so much of the input tax as is attributable to the purposes of his business. (2) Where the goods and / or services are used by the registered taxable person partly for effecting taxable supplies including zero-rated supplies under this Act or under the IGST Act, 2016 and partly for effecting exempt supplies under the said Acts, the amount of credit shall be restricted to so much of the input tax as is attributable to the said taxable supplies under the said herestricted to so much of the input tax as is attributable to the said taxable supplies. Explanation For the purposes of this sub-section, exempt supplies shall include supplies on which recipient is liable to pay tax on reverse charge basis under subsection (3) of section 8. 	 ITC Restricted to Other conveyances alongwith motor vehicles. Further, Imparting Training on flying and navigating such vehicles and conveyances are now eligible for ITC.C commissioner will notify the services which are obligatory for an employer to provide to its employees for which credit will be admissible. Input Tax credit of the services mentioned herein received will be allowed if the outward service is of the same category. Input Tax credit of works contract services received will be allowed only if the outward service is of the same category any goods or services used for construction of immovable property other than plant and machinery Construction even for reconstruction, renovation, addition, alteration, repairs of immovable property when capitalized will not be entitled. In other words, if reconstruction, renovation, alteration, repairs if not capitalized input credit will be allowed. P&M includes apparatus, equipment, pipeline, telecommunication, foundation and structural support etc on which credit will be



Old N	Old Model GST Law June 2016			GST Law Nov 2016	Impact Analysis
Sec(Sub- Cla Sec)	use Provision	Section (Sub- section)	Clause	Provision	
	the Distributor and the recipient of credit are located in different States.(SGST Act)(2) The Input Service Distributor may distribute, in such manner as may be prescribed, the credit of CGST and IGST as CGST, by way of issue of a prescribed document containing, inter alia, the 			 (3) A banking company or a financial institution including a non-banking financial company, engaged in supplying services by way of accepting deposits, extending loans or advances shall have the option to either comply with the provisions of sub-section (2), or avail of, every month, an amount equal to fifty per cent of the eligible input tax credit on inputs, capital goods and input services in that month. <i>Explanation</i> The option once exercised shall not be withdrawn during the remaining part of the financial year. (4) Notwithstanding anything contained in sub-section (1) of section 16 and subsection (1), (2), (3) and (4) of section 18, input tax credit shall not be available in respect of the following: (a) motor vehicles and other conveyances except when they are used (i) for making the following taxable supplies, namely (A) further supply of such vehicles or conveyances ; or 	allowed. Credit is not allowed on services namely, food and beverages for consumption, outdoor catering, beauty treatment, health services, cosmetic and plastic surgery, membership of a club, health and fitness center, rent-a-cab, life insurance, health insurance and travel benefits extended to employees on vacation such as leave or home travel concession goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples are not eligible for ITC No ITC for taxable person who obtain composition scheme No ITC on goods and services used for personal consumption No ITC will be allowed short credit, erroneous refund, wrong deduction of tax liability, wrong availment / utilisation of ITC detected by the Department with suppression of fact etc. or goods are detained or confiscated. When registered person is providing taxable supplies (including zero rated), non taxable supplies and exempt supplies including the services on which tax is paid by recipient on reverse charge basis. In case ITC will be reversed proportionately to the extent of exempt supplies including the services. No input credit will be required to be reversed on non taxable supplies. Banking Companies and NBFCs will have the option to avail 50% credit on input, Capital



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision		
		Distributor and the	,		(B) transportation of	goods and input services or restrict credit to	
		recipient of credit, being a			passengers; or	the extent of income earned from deposit,	
		business vertical,			(C) imparting training on driving,	loans and advances.	
		are located in the same			flying, navigating such vehicles		
		State.			or		
		(SGST Act)			conveyances;		
		(3) The Input Service			(ii) for transportation of goods.		
		Distributor may distribute			(b) supply of goods and services,		
		the credit subject to the			namely,		
		following			(i) food and beverages, outdoor		
		conditions, namely:			catering, beauty treatment,		
		(a) the credit can be			health		
		distributed against a			services, cosmetic and plastic		
		prescribed document issued			surgery except where such		
		to each of the			inward		
		recipients of the credit so			supply of goods or services of a		
		distributed, and such			particular category is used by a		
		invoice or other document			registered taxable person for		
		shall contain			making an outward taxable		
		such details as may be			supply of		
		prescribed;			the same category of goods or		
		(b) the amount of the credit			services;		
		distributed shall not exceed			(ii) membership of a club, health		
		the amount of credit			and fitness centre,		
		available			(iii) rent-a-cab, life insurance,		
		for distribution;			health insurance except where		
		(c) the credit of tax paid on			the Government notifies the		
		input services attributable			services which are obligatory for		
		to a supplier shall be			an		
		distributed			employer to provide to its		
		only to that supplier;			employees under any law for		
		(d) the credit of tax paid on			the time being in force; and		
		input services attributable			(iv) travel benefits extended to		
		to more than one supplier			employees on vacation such as		



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		shall			leave or home travel	
		be distributed only amongst			concession.	
		such supplier(s) to whom			(c) works contract services when	
		the input service is			supplied for construction of	
		attributable			immovable property, other than	
		and such distribution shall			plant and machinery, except	
		be <i>pro rata</i> on the basis of			where it is an input service	
		the turnover in a State of			for further supply of works	
		such supplier, during the			contract service;	
		relevant period, to the			(d) goods or services received by	
		aggregate of the turnover			a taxable person for	
		of all such suppliers to			construction of an immovable	
		whom such input service is			property on his own account,	
		attributable and which are			other than plant and machinery,	
		operational in the current			even when used in course or	
		year, during the said			furtherance of business;	
		relevant period.			<i>Explanation</i> 1 For the purpose	
					of this clause, the word	
					"construction" includes re-	
					construction, renovation,	
					additions or alterations or	
					repairs, to the extent of	
					capitalization, to the said	
					immovable property.	
					Explanation 2 'Plant and	
					Machinery' means apparatus,	
					equipment, machinery,	
					pipelines, telecommunication	
					tower fixed to earth by	
					foundation or structural	
					support that are used for	
					making outward supply and	
					includes such foundation and	
					structural supports but excludes	



	Old Model GS	Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
			section		 land, building or any other civil structures. (e) goods and/or services on which tax has been paid under section 9; (f) goods and/or services used for personal consumption; (g) goods lost, stolen, destroyed, written off or disposed of by way of gift or free samples; and (h) any tax paid in terms of sections 67, 89 or 90. (5) The Central or a State Government may, by notification issued in this behalf, prescribe the manner in which the credit referred to in subsections (1) and (2) above may be attributed. 	
		New Clause	18	Availability of credit in special circumstance	(1) A person who has applied for registration under the Act within thirty days from the date on which he becomes liable to registration and has been granted such registration shall, subject to such conditions and restrictions as may be prescribed, be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day	The ITC on inputs and capital goods lying in stock on the day person ceases to pay tax under composition levy will be eligible for credit, provided that the credit on capital goods will be reduced by prescribed percentages The ITC on inputs (semi finished and finished goods) and capital goods lying in stock on the day the output goods/services becomes taxable (which was earlier non taxable) will be eligible for credit, provided that the credit on capital goods will be reduced by prescribed percentages ; vice versa in case the goods/services ceases to be taxable



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
			section)		immediately preceding the date from which he becomes liable to pay tax under the provisions of this Act. (2) A person, who takes registration under sub-section (3) of section 23 shall, subject to such conditions and restrictions as may be prescribed, be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of grant of registration. (3) Where any registered taxable person ceases to pay tax under section 9, he shall, subject to such conditions and restrictions as may be prescribed, be entitled to take credit of input tax in respect of inputs held in stock, inputs contained in semi-finished or finished goods held in stock and on capital goods on the day immediately preceding the date from which he becomes liable to pay tax under section 8: PROVIDED that the credit on	In case the person switches over to pay tax under composition levy, ITC on capital goods needs to be paid on reduced percentages as prescribed in addition to pay duty on input stock and input contained in finished and semi finished goods. In case where refractory bricks, moulds and dies, jigs and fixtures are supplied as scrap, the taxable person may pay tax on the transaction value of such goods and not by reduced percentage method.



Old Model GST Law June 2016				New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
-	Clause	Provision	(Sub-	Clause	by such percentage points as may be prescribed in this behalf (4) Where an exempt supply of goods or services by a registered taxable person becomes a taxable supply, such person shall, subject to such conditions and restrictions as may be prescribed, be entitled to take credit of input tax in respect of inputs held in stock and inputs contained in semi- finished or finished goods held in stock relatable to such exempt supply and on capital goods exclusively used for such exempt supply on the day immediately preceding the date from which such supply becomes taxable: PROVIDED that the credit on capital goods shall be reduced by such percentage points as may be prescribed in this behalf. (5) A taxable person shall not be	
					entitled to take input tax credit under sub-section (1), (2), (3) or (4), as the case may be, in respect of any supply of goods	
					and / or services to him after the	



Old Model GST Law June 2016				New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					expiry of one year from the date	
					of issue of tax invoice relating to	
					such supply.	
					(6) Where there is a change in	
					the constitution of a registered	
					taxable person on account of	
					sale, merger, demerger,	
					amalgamation, lease or transfer	
					of the business with the specific	
					provision for transfer of	
					liabilities, the said registered	
					taxable person shall be allowed	
					to transfer the input tax credit	
					that remains unutilized in its	
					books of accounts to such sold,	
					merged, demerged,	
					amalgamated, leased or	
					transferred business in the	
					manner prescribed.	
					(7) Where any registered	
					taxable person who has availed	
					of input tax credit switches	
					over as a taxable person for	
					paying tax under section 9 or,	
					where the goods and	
					/ or services supplied by him	
					become exempt absolutely	
					under section 11, he	
					shall pay an amount, by way of	
					debit in the electronic credit or	
					cash ledger,	
					equivalent to the credit of input	
					tax in respect of inputs held in	
					stock and inputs	



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					contained in semi-finished or	
					finished goods held in stock and	
					on capital goods,	
					reduced by such percentage	
					points as may be prescribed, on	
					the day immediately	
					preceding the date of such	
					switch over or, as the case may	
					be, the date of such	
					exemption:	
					PROVIDED that after payment of	
					such amount, the balance of	
					input tax credit, if	
					any, lying in his electronic credit	
					ledger shall lapse.	
					(8) The amount payable under	
					sub-section (7) shall be	
					calculated in such manner as	
					may be prescribed.	
					(9) The amount of credit under	
					sub-section (1), (2), (3) and (4)	
					shall be calculated in	
					such manner as may be	
					prescribed.	
					(10) In case of supply of capital	
					goods or plant and machinery,	
					on which input tax credit has	
					been taken, the registered	
					taxable person shall pay an	
					amount	
					equal to the input tax credit	
					taken on the said capital goods	
					or plant and	
					machinery reduced by the	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
	New Clause		19	Pocovory of	percentage points as may be specified in this behalf or the tax on the transaction value of such capital goods or plant and machinery under sub-section (1) of section 15, whichever is higher: PROVIDED FURTHER that where refractory bricks, moulds and dies, jigs and fixtures are supplied as scrap, the taxable person may pay tax on the transaction value of such goods under sub- section (1) of section 15	ITC needs to be reversed in case of non
	New Clause		19	Recovery of Input Tax Credit and Interest thereon	Where credit has been taken wrongly, the same shall be recovered from the registered taxable person in accordance with the provisions of this Act.	It c needs to be reversed in case of non payment towards value of supply of services within three months of the invoice date, however at present there is no information which is captured for payment to the supplier in the various returns. Therefore format of return to be changed. This provision unjust enriching the Government
16A	Taking input tax credit in respect of inputs sent for job work	Taking input tax credit in respect of inputs sent for job work (1) The "principal" referred to in section 43 A shall, subject to such conditions and restrictions as may be prescribed, be entitled to take credit of input tax on inputs sent to	20	Taking input tax credit in respect of inputs sent for job work	 (1) The "principal" referred to in section 55 shall, subject to such conditions and restrictions as may be prescribed, be allowed input tax credit on inputs sent to a job worker for job work. (2) Notwithstanding anything contained in clause (b) of subsection (2) of section 16, the "principal" shall be entitled 	The ITC in case of inputs sent for job work will be allowed provided the goods are received back within one year instead of 180 days. The ITC of capital goods sent to job worker shall be disallowed if not received back within 3 years.



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		a job-worker for job-work if			to take credit of input tax on	
		the said inputs, after			inputs even if the inputs are	
		completion of job-work, are			directly sent to a job worker for	
		received			job-work without their being	
		back by him within one			first brought to his place of	
		hundred and eighty days of			business.	
		their being sent out:			(3) Where the inputs sent for	
		Provided that the			job-work are not received back	
		"principal" shall be entitled			by the "principal" after	
		to take credit of input tax			completion of job-work or	
		on inputs even if the inputs			otherwise or are not supplied	
		are directly sent to a job			from the place of	
		worker for job-work			business of the job worker in	
		without their being first			accordance with clause (b) of	
		brought to his place of			sub-section (1) of section 55	
		business, and in such a			within a period of one year of	
		case, the period of one			their being sent out, it shall be	
		hundred and eighty days			deemed that such inputs had	
		shall be counted from the			been supplied by the principal	
		date of receipt of the inputs			to the job-worker on the day	
		by the job worker.			when the said inputs were sent	
		(2) The "principal" shall,			out:	
		subject to such conditions			PROVIDED that where the inputs	
		and restrictions as may be			are sent directly to a job worker,	
		prescribed, be entitled to			the period of one year shall be	
		take credit of input tax on			counted from the date of	
		capital goods sent to a job-			receipt of inputs by the job	
		worker for job-work if the			worker.	
		said capital goods, after			(4) The "principal" shall, subject	
		completion of job-work, are			to such conditions and	
		received back by him within			restrictions as may be	
		two years of their being			prescribed, be allowed input tax	
		sent out:			credit on capital goods sent to a	
		Provided that the			job-worker for job-work.	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub-	Clause	Provision	Section	Clause	Provision	
Sec)			(Sub- section)			
		"principal" shall be entitled	section		(5) Notwithstanding anything	
		to take credit of input tax			contained in clause (b) of sub-	
		on capital goods even if the			section (2) of section 16,	
		capital goods are directly			the "principal" shall be entitled	
		sent to a job worker for job-			to take credit of input tax on	
		work without their being			capital goods even if the capital	
		first brought to his place of			goods are directly sent to a job	
		business, and in such a			worker for job-work without	
		case, the period of two			their being first brought to his	
		years shall be counted from			place of business.	
		the date of receipt of the			(6) Where the capital goods sent	
		capital goods by the job			for job-work are not received	
		worker.			back by the "principal" within a	
		(3) Where the inputs or			period of three years of their	
		capital goods, as the case			being sent out, it shall be	
		may be, are not received			deemed that such capital goods	
		back by the			had been supplied by the	
		"principal" within the time			principal to the jobworker on	
		specified under sub-section			the day when the said capital	
		(1) or under sub-section (2),			goods were sent out:	
		as			PROVIDED that where the	
		the case may be, he shall			capital goods are sent directly to	
		pay an amount equivalent			a job worker, the period of three	
		to the input tax credit			years shall be counted from the	
		availed of on			date of receipt of capital goods	
		the said inputs or capital			by the job worker.	
		goods, as the case may be,			(7) Nothing contained in sub-	
		along with interest specified			section (3) or sub-section (6)	
		under			shall apply to moulds and dies,	
		sub-section (1) of section			jigs and fixtures, or tools sent	
		36:			out to a job-worker for job-	
		Provided that the said			work.	
		"principal" may reclaim the				
		input tax credit and interest				



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
17/1)	Managar	paid earlier when the inputs or capital goods, as the case may be, are received back by him at his place of business.	21	Managar	(1) The length Convice Distributor	
17(1)	Manner of distribution of credit by Input Service Distributor	 (1) The Input Service Distributor may distribute, in such manner as may be prescribed, the credit of CGST as IGST and IGST as IGST, by way of issue of a prescribed document containing, inter alia, the amount of input tax credit being distributed or being reduced thereafter, where the Distributor and the recipient of credit are located in different States. (CGST ACT) (1) The Input Service Distributor may distribute, in such manner as may be prescribed, the credit of SGST as IGST, by way of issue of a prescribed document containing, inter alia, the amount of input tax credit being distributed or being reduced thereafter, where the Distributor and the recipient of credit are 	21	Manner of distribution of credit by Input Service Distributor	 (1) The Input Service Distributor shall distribute, in such manner as may be prescribed, the credit of CGST as CGST or IGST and IGST as IGST or CGST, by way of issue of a prescribed document containing, inter alia, the amount of input tax credit being distributed or being reduced thereafter, where the Distributor and the recipient of credit are located in different States. (CGST ACT) (1) The Input Service Distributor shall distribute, in such manner as may be prescribed, the credit of SGST as SGST or IGST, by way of issue of a prescribed document containing, inter alia, the amount of input tax credit being distributed or being reduced thereafter, where the Distributor shall distribute, in such manner as may be prescribed, the credit of SGST as SGST or IGST, by way of issue of a prescribed document containing, inter alia, the amount of input tax credit being distributed or being reduced thereafter, where the Distributor and the recipient of credit are located in different States. (SGST Act) (2) The Input Service Distributor 	CGST shall be distributed as CGST and IGST should be distributed as IGST or CGST but SGST should be distributed as SGST or IGST. Methodology of distribution remain the same as per prevailing Rule 7 of CENVAT credit rules, 2004 however it has to be distributed only to own units having the same PAN (No distribution to job worker)



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		located in different States.			shall distribute, in such manner	
		(SGST Act)			as may be prescribed, the credit	
					of CGST and IGST as CGST, by	
		(2) The Input Service			way of issue of a prescribed	
		Distributor may distribute,			document containing, inter alia,	
		in such manner as may be			the amount of input tax credit	
		prescribed, the credit of			being distributed or being	
		CGST and IGST as CGST, by			reduced thereafter, where the	
		way of issue of a prescribed			Distributor and the recipient of	
		document containing, inter			credit,	
		alia, the amount of input			being a business vertical, are	
		tax credit being distributed			located in the same State.	
		or being reduced			(CGST Act)	
		thereafter, where the			(2) The Input Service Distributor	
		Distributor and the			shall distribute, in such manner	
		recipient of credit, being a			as may be prescribed, the credit	
		business vertical, are			of SGST and IGST as SGST, by	
		located in the same State.			way of issue of a prescribed	
		(CGST Act)			document containing, inter alia,	
		(2) The Input Service			the amount of input tax credit	
		Distributor may distribute,			being distributed or being	
		in such manner as may be			reduced thereafter, where the	
		prescribed,			Distributor and the recipient of	
		the credit of SGST and IGST			credit, being a business vertical,	
		as SGST, by way of issue of			are located in the same State.	
		a prescribed document			(SGST Act)	
		containing, inter alia, the			(3) The Input Service Distributor	
		amount of input tax credit			may distribute the credit subject	
		being distributed or being			to the following	
		reduced			conditions, namely:	
		thereafter, where the			(a) the credit can be distributed	
		Distributor and the			against a prescribed document	
		recipient of credit, being a			issued to each of the	
		business vertical,			recipients of the credit so	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		are located in the same			distributed, and such document	
		State.			shall contain details as	
		(SGST Act)			may be prescribed;	
		(3) The Input Service			(b) the amount of the credit	
		Distributor may distribute			distributed shall not exceed the	
		the credit subject to the			amount of credit	
		following			available for distribution;	
		conditions, namely:			(c) the credit of tax paid on	
		(a) the credit can be			input services attributable to a	
		distributed against a			recipient of credit shall be	
		prescribed document issued			distributed only to that	
		to each of the			recipient;	
		recipients of the credit so			(d) the credit of tax paid on	
		distributed, and such			input services attributable to	
		invoice or other document			more than one recipient of	
		shall contain			credit shall be distributed only	
		such details as may be			amongst such recipient(s) to	
		prescribed;			whom the input service is	
		(b) the amount of the credit			attributable and such	
		distributed shall not exceed			distribution shall be pro rata on	
		the amount of credit			the basis of the turnover in a	
		available			State of such recipient, during	
		for distribution;			the relevant period, to the	
		(c) the credit of tax paid on			aggregate of the turnover of all	
		input services attributable			such recipients to whom such	
		to a supplier shall be			input service is attributable and	
		distributed			which are operational in the	
		only to that supplier;			current year, during the said	
		(d) the credit of tax paid on			relevant period;	
		input services attributable			(e) the credit of tax paid on	
		to more than one supplier			input services attributable to all	
		shall			recipients of credit shall	
		be distributed only amongst			be distributed amongst such	
		such supplier(s) to whom			recipients and such distribution	





	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					<i>Explanation</i> 3. – For the purposes of this section, 'turnover' means aggregate value of turnover, as defined under sub-section (6) of section 2.	
18(1) 18(2)	Manner of recovery of credit distributed in excess	 Where the credit distributed by the Input Service Distributor is in excess of the credit available for distribution by him, the excess credit so distributed shall be recovered from such distributor along with interest, and the provisions of section 51 shall apply mutatis mutandis for effecting such recovery. Where the Input Service Distributor distributes the credit in contravention of the provisions contained in section 17 resulting in excess distribution of credit to one or more suppliers, the excess credit so distributed shall be recovered from such supplier(s) along with interest, and the provisions of section 51 shall apply mutatis mutandis for effecting such recovery. 	22	Manner of recovery of credit distributed in excess	Where the Input Service Distributor distributes the credit in contravention of the provisions contained in section 21 resulting in excess distribution of credit to one or more recipients of credit, the excess credit so distributed shall be recovered from such recipient(s) along with interest, and the provisions of section 66 or 67, as the case may be, shall apply <i>mutatis mutandis</i> for effecting such recovery.	No Change



Old Model GST Law June 2016			New Model GST Law Nov 2016			Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		Explanation. –For the purposes of section 17 and				
		this section, the relevant				
		period shall				
		be- (a) if the recipients of the credit have turnover in their States in the financial				
		year preceding the year				
		during which credit is to be distributed, the said				
		financial year; or				
		b) if some or all recipients				
		of the credit do not have				
		any turnover in their States				
		in the financial year				
		preceding the year during				
		which the credit is to be				
		distributed, the last quarter				
		for which details of such				
		turnover of all the				
		recipients are available,				
		previous to the month during which credit is to be				
		distributed.				
CHAPTER -	VI REGISTRATIO	N				
10	Desistantina		22			
19	Registration :	(1) Every person who is	23	Registration	(1) Every person who is liable to	Any Person who is having turnover exclusively
		liable to be registered under Schedule III of this			be registered under Schedule V	of non-taxable goods and exempted supplies
		Act shall apply for			of this Act shall apply for registration in every such State	and agriculturist will not be required to obtain registration. (Schedule V)
		registration in every such			in which he is so liable within	
		State in which he is so liable			thirty	
		within thirty days from the			days from the date on which he	



	Old Model GS	T Law June 2016		New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		date on which he becomes			becomes liable to registration,	
		liable to registration, in			in such manner and subject to	
		such manner and subject to			such conditions as may be	
		such conditions as may be			prescribed:	
		prescribed:			PROVIDED that a casual taxable	
		Provided that if the person,			person or a non-resident taxable	
		other than an Input Service			person shall apply for	
		Distributor, is registered			registration at least five days	
		under an earlier law, it shall			prior to the commencement of	
		not be necessary for him to			business.	
		apply for fresh registration			(2) Notwithstanding anything	
		under this section and he			contained in sub-section (1), a	
		shall follow the procedure			person having multiple	
		as may be prescribed in this			business verticals in a State may	
		behalf.			obtain a separate registration	Casual Taxable Person and Non Resident
		(2) Notwithstanding			for each business vertical,	Taxable person have to apply for registration
19(2)		anything contained in sub-			subject to such conditions as	before min 5 days before start of the business
		section (1), a person having			may be prescribed.	and Non Resident will not be required to
		multiple business verticals			(3) A person, though not liable	submit PAN.
		in a State may obtain a			to be registered under Schedule	
		separate registration for			V, may get himself registered	
		each business vertical,			voluntarily, and all provisions of	
		subject to such conditions			this Act, as are applicable to a	
19(3)		as may be prescribed.			registered taxable person, shall	
		(3) A person, though not			apply to such person.	
		liable to be registered			(4) Every person shall have a	
		under Schedule III, may get			Permanent Account Number	
		himself registered			issued under the Income	
		voluntarily, and all			Tax Act, 1961 (43 of 1961) in	
19(4)		provisions of this Act, as are			order to be eligible for grant of	
		applicable to a registered			registration under	
		taxable person, shall apply			sub-section (1), (2) or (3):	
		to such person.			PROVIDED that a person	
		(4) Every person shall have			required to deduct tax under	



	Old Model GST	Law June 2016		New Model (GST Law Nov 2016	Impact Analysis	
Sec(Sub-	Sec(Sub- Clause Provision		Section	Clause	Provision		
Sec)			(Sub-				
			section)				
		a Permanent Account			section 46 shall have, in lieu of a		
		Number issued under the			Permanent Account Number, a		
		Income Tax Act, 1961 (43 of			Tax Deduction and Collection		
		1961) in order to be eligible			Account		
		for grant of registration			Number (TAN) issued under the	Deductors u/s 46 may get registration on basis	
		under subsection (1), (2) or			said Act in order to be eligible	of TAN in lieu of PAN.	
19(5)		(3).			for grant of registration.		
		(4A) Notwithstanding			(5) Notwithstanding anything		
		anything contained in sub-			contained in sub-section (4), a		
		section (4), a non-resident			non-resident taxable person		
		taxable person may be			may be granted registration		
		granted registration under			under sub-section (1) on the		
		sub-section (1) on the basis			basis of any other document as		
		of any other document as			may be prescribed.		
		may be prescribed.			(6) Where a person who is liable		
		(5) Where a person who is			to be registered under this Act		
19(6)		liable to be registered			fails to obtain registration, the		
		under this Act fails to obtain			proper officer may, without		
		registration, the proper			prejudice to any action that is,		
		officer may, without			or		
		prejudice to any action that			may be taken under this Act, or		
		is, or may be			under any other law for the time		
		taken under this Act, or			being in force, proceed to		
		under any other law for the			register such person in the		
		time being in force, proceed			manner as may be prescribed.		
		to			(7) Notwithstanding anything		
		register such person in the			contained in sub-section (1),		
		manner as may be			(a) any specialized agency of the		
		prescribed.			United Nations Organization or		
		(6) Notwithstanding			any Multilateral		
		anything contained in sub-			Financial Institution and		
		section (1), any specialized			Organization notified under the		
		agency of			United Nations		
		the United Nations			(Privileges and Immunities) Act,		



	Old Model GS	ΓLaw June 2016		New Model G	ST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision		
		Organization or any	,		1947 (46 of 1947), Consulate or		
		Multilateral Financial			Embassy of foreign countries	Without giving the show cause notice, a	
		Institution and Organization			shall be granted a Unique	proper officer can reject the application for	
		notified under the United			Identity Number; and	registration.	
		Nations (Privileges and			(b) any other person or class of		
		Immunities) Act, 1947 (46			persons, as may be notified by		
		of 1947),			the Commissioner, shall obtain a		
		Consulate or Embassy of			Unique Identity Number, in the		
		foreign countries and any			manner prescribed, for the		
		other person or class of			purpose(s) notified, including		
		persons as			refund of taxes on the notified		
		may be notified by the			supplies of goods and/or		
		Board / Commissioner, shall			services received by them.		
		obtain a Unique Identity			(8) The registration or the		
		Number, in			Unique Identity Number, shall		
		the manner prescribed, for			be granted or, as the case may		
		the purpose(s) notified,			be, rejected after due		
		including refund of taxes on			verification in the manner and		
		the			within such period as may be		
		notified supplies of goods			prescribed.		
		and/or services received by			(9) A certificate of registration		
		them.			shall be issued in the prescribed		
		(7) The registration or the			form, with effective		
		Unique Identity Number,			date as may be prescribed.		
		shall be granted or, as the			(10) A registration or an Unique		
		case			Identity Number shall be		
		may be, rejected after due			deemed to have been granted		
		verification in the manner			after the period prescribed		
		and within such period as			under sub-section (8), if no		
		may be Prescribed.			deficiency has been		
		(8) The proper officer shall			communicated to the applicant		
		not reject the application			by the proper officer within that		
		for registration or the			period.		
		Unique			(11) Notwithstanding anything		



Old Mod	New Model GST Law Nov 2016			Impact Analysis	
Sec(Sub- Sec)	e Provision	Section (Sub- section)	Clause	Provision	
	Identity Number without giving a notice to show cause and without giving the person a reasonable opportunity of being heard. (8A) A certificate of registration shall be issued in the prescribed form, with effective date as may be prescribed. (9) A registration or an Unique Identity Number shall be deemed to have been granted after the period prescribed under sub-section (7), if no deficiency has been communicated to the applicant by the proper officer within that period. (10) Notwithstanding anything contained in sub- section (7), any rejection of application for registration or the Unique Identity Number under the CGST Act / SGST Act shall be deemed to be a rejection of application for registration under the SGST Act / CGST Act. (11) The grant of	section)		contained in sub-section (8), any rejection of application for registration or the Unique Identity Number under the CGST Act / SGST Act shall be deemed to be a rejection of application for registration under the SGST Act / CGST Act. (12) The grant of registration or the Unique Identity Number under the CGST Act / SGST Act shall be deemed to be a grant of registration or the Unique Identity Number under the SGST/CGST Act provided that the application for registration or the Unique Identity Number has not been rejected under SGST/CGST Act within the time specified in sub-section (8). (13) The Central or a State Government may, on the recommendation of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		Identity Number under the CGST Act / SGST Act shall be deemed to be a grant of registration or the Unique Identity Number under the SGST/CGST Act provided that the application for registration or the Unique Identity Number has not been rejected under SGST/CGST Act within the time specified in sub section (7). (12) The Central or a State Government may, on the recommendation of the Council, by notification, specify the category of persons who may be exempted from obtaining registration under this Act.				
19(A)	Special Provisions related casual taxable person and non- residend taxable person	 (1) The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for a period of ninety days from the effective date of registration. Provided that the proper officer may, at the request of the said taxable person, 	24	Special provisions relating to casual taxable person and non-resident taxable person	(1) The certificate of registration issued to a casual taxable person or a non-resident taxable person shall be valid for a period specified in the application for registration or ninety days from the effective date of registration, whichever is earlier and such person shall make taxable supplies only after the issuance of the certificate of registration:	Casual Taxable Person can make taxable supplies only after obtaining the registration, which will be valid for 90 days.



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		extend			PROVIDED that the proper	
		the aforesaid period of			officer may, at the request of	
		ninety days by a further			the said taxable person,	
		period not exceeding ninety			extend the aforesaid period of	
		days.			ninety days by a further period	
					not exceeding ninety	
					days.	
		(2) Notwithstanding			(2) Notwithstanding anything to	
		anything to the contrary			the contrary contained in this	
		contained in this Act, a			Act, a casual taxable person or a	
		casual taxable			non-resident taxable person	
		person or a non-resident			shall, at the time of submission	
		taxable person shall, at the			of	
		time of submission of			application for registration	
		application for registration			under sub-section (1) of section	
		under sub-section (1) of			23, make an advance deposit of	
		section 19, make an			tax in an amount equivalent to	
		advance deposit of tax in an			the estimated tax liability of	
		amount equivalent to the			such person for the period for	
		estimated tax liability of			which the registration is sought:	
		such person for the period			PROVIDED that where any	
		for which the registration is			extension of time is sought	
		sought:			under sub-section (1), such	
		Provided that where any			taxable person shall deposit an	
		extension of time is sought			additional amount of tax	
		under sub-section (1), such			equivalent to the estimated tax	
		taxable person shall deposit			liability of such person for the	
		an additional amount of tax			period for which the extension	
		equivalent to the estimated			is sought.	
		tax liability of such person			(3) The amount deposited under	
		for the period for which the			sub-section (2) shall be credited	
		extension is sought.			to the electronic cash ledger of	
		(3) The amount deposited			such person and shall be utilized	
		under sub-section (2) shall			in the manner provided u/s 44.	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		be credited to the electronic cash ledger of such person and shall be utilized in the manner provided under section 35.				
	Amendment of registration	 (1) Every registered taxable person shall inform the proper officer of any changes in the information furnished at the time of registration, or that furnished subsequently, in the manner and within such period as may be prescribed. (2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in the manner and within such period as may be prescribed: Provided that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed. (3) The proper officer shall not reject the request for 	25	Amendment of registration	 (1) Every registered taxable person and a person to whom a unique identity number has been assigned shall inform the proper officer of any changes in the information furnished at the time of registration, or that furnished subsequently, in the manner and within such period as may be prescribed. (2) The proper officer may, on the basis of information furnished under sub-section (1) or as ascertained by him, approve or reject amendments in the registration particulars in the manner and within such period as may be prescribed: PROVIDED that approval of the proper officer shall not be required in respect of amendment of such particulars as may be prescribed. (3) The proper officer shall not reject the request for amendment in the registration particulars without giving a notice to show cause and 	Now the person having Unique Identification Number shall also inform the proper officer for any changes for amendment in the registration



	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		 amendment in the registration particulars without giving a notice to show cause and without giving the person a reasonable opportunity of being heard. 4) Any rejection or, as the case may be, approval of amendments under the CGST. 			 without giving the person a reasonable opportunity of being heard. (4) Any rejection or, as the case may be, approval of amendments under the CGST Act/ SGST Act shall be deemed to be a rejection or approval of amendments under the SGST Act/CGST Act. 	
21	Cancellation of Registration:	 1) The proper officer may, either on his own motion or on an application filed, in the prescribed manner, by the registered taxable person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where, - (a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise 	26	Cancellation of registration	(1) The proper officer may, either on his own motion or on an application filed, in the prescribed manner, by the registered taxable person or by his legal heirs, in case of death of such person, cancel the registration, in such manner and within such period as may be prescribed, having regard to the circumstances where, - (a) the business has been discontinued, transferred fully for any reason including death of the proprietor, amalgamated with other legal entity, demerged or otherwise disposed of; or (b) there is any change in the constitution of the business; or (c) the taxable person, other	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		disposed of; or (b) there is any change in			than the person registered under sub-section (3) of section	
		the constitution of the			23, is no longer liable to be	
		business; or				
					registered under Schedule V . (2) The proper officer may, in	
		(c) the taxable person,				
		other than the person			the manner as may be	
		registered under sub-			prescribed, cancel the	
		section (3) of			registration of taxable person	
		section 19, is no longer			from such date, including any	
		liable to be registered			anterior date, as he may deem	
		under Schedule III.			fit, where, -	
		(2) The proper officer may,			(a) the registered taxable person	
		in the manner as may be			has contravened such provisions	
		prescribed, cancel the			of the Act or the rules made	
		registration of taxable			thereunder as may be	
		person from such date,			prescribed; or	
		including any anterior date,			(b) a person paying tax under	
		as he may deem fit, where,			section 9 has not furnished	
		(a) the registered taxable			returns for three consecutive	
		person has contravened			tax periods; or	
		such provisions of the Act			(c) any taxable person, other	
		or the rules made			than a person specified in clause	
		thereunder as may be			(b), has not furnished returns	
		prescribed; or			for a continuous period of six	
		(b) a person paying tax			months; or	
		under section 8 has not			(d) any person who has taken	
		furnished returns for three			voluntary registration under	
		consecutive tax periods; or			sub-section (3) of section 23 has	
		(c) any taxable person,			not commenced business within	
		other than a person			six months from the date of	
		specified in clause (b), has			registration.	
		not furnished returns for a			(3) Where any registration has	
		continuous period of six			been obtained by means of	
		months; or			fraud, wilful misstatement	



	Old Model GS	T Law June 2016		New Model	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision		
		(d) any person who has			or suppression of facts, the		
		taken voluntary registration			proper officer may cancel the		
		under sub-section (3) of			registration with retrospective		
		section 19 has not			effect, subject to the provisions		
		commenced business within			of section 37.		
		six months from the date of			(4) The proper officer shall not		
		registration.			cancel the registration without		
		(3) Where any registration			giving a notice to show cause		
		has been obtained by			and without giving the person a		
		means of fraud, wilful			reasonable opportunity of being		
		misstatement or			heard:		
		suppression of facts, the			PROVIDED that such notice may		
		proper officer may cancel			not be issued where an		
		the registration with			application is filed by the		
		retrospective effect, subject			registered taxable person or his		
		to the provisions of section			legal heirs, in the case of death		
		29			of such person, for		
		(4) The proper officer shall			cancellation of registration.		
		not cancel the registration			(5) The cancellation of		
		without giving a notice to			registration under this section		
		show cause and without			shall not affect the liability of		
		giving the person a			the taxable person to pay tax		
		reasonable opportunity of			and other dues under the Act or		
		being heard.			to discharge any		
		(5) The cancellation of			obligation under the Act or the		
		registration under this			rules made thereunder for any		
		section shall not affect the			period prior to the date of		
		liability of the taxable			cancellation whether or not		
		person to pay tax and other			such tax and other dues are	If the application for cancellation of	
		dues under the Act for any			determined	registration has been filed by registered	
		period prior to the date of			before or after the date of	taxable person or his legal heir in case of	
		cancellation whether or not			cancellation.	death of such person, the proper officers	
		such tax and other dues are			(6) The cancellation of	may cancel the registration without giving	
		determined before or after			registration under the CGST	proper show cause notice.	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision		
-		the date of cancellation. (6) The cancellation of registration under the CGST Act/SGST Act shall be deemed to be a cancellation of registration under the SGST Act/CGST Act. (7) Every registered taxable person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit or cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed:	(Sub-	Clause	Act/SGST Act shall be deemed to be a cancellation of registration under the SGST Act/CGST Act. (7) Every registered taxable person whose registration is cancelled shall pay an amount, by way of debit in the electronic credit or cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semifinished or finished goods held in stock on the day immediately preceding the date of such cancellation or the output tax payable on such goods, whichever is higher, calculated in such manner as may be prescribed: PROVIDED that in case of capital goods, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods reduced by the percentage points as may be prescribed in this behalf or the tax on the transaction value of	It has been provided that despite of cancellation of registration, the taxable person has to discharge all the due obligations under the Act.	
		Provided that in case of capital goods, the taxable person shall pay an amount equal to the input tax credit taken on the said capital goods reduced by the			 such capital goods under subsection (1) of section 15, whichever is higher. (8) The amount payable under sub-section (7) shall be calculated in such manner as 		



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		percentage points as may be prescribed in this behalf or the tax on the transaction value of such capital goods under sub- section (1) of section 15, whichever is higher. (8) The amount payable under sub-section (7) shall be calculated in accordance with generally accepted accounting principles in such manner as may be prescribed			may be prescribed.	
22	Revocation of cancellation of registration	 (1) Subject to such conditions and in such circumstances as may be prescribed, any registered taxable person, whose registration is cancelled by the proper officer on hi sown motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation Order. (2) The proper officer may, in the manner and within such period as may be prescribed in this behalf, by 	27	Revocation of cancellation of registration	 (1) Subject to such conditions and in such manner as may be prescribed, any registered taxable person, whose registration is cancelled by the proper officer on his own motion, may apply to such officer for revocation of cancellation of the registration in the prescribed manner within thirty days from the date of service of the cancellation order. (2) The proper officer may, in the manner and within such period as may be prescribed in this behalf, by way of an order, either revoke cancellation of the registration or reject the application for revocation for 	No Change



	Old Model GST	Law June 2016		New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		way of an order, either			good and sufficient	
		revoke cancellation of the			reasons.	
		registration or reject the			(3) The proper officer shall not	
		application for revocation			reject the application for	
		for good and sufficient			revocation of cancellation of	
		reasons.			registration without giving a	
		(3) The proper officer shall			notice to show cause and	
		not reject the application			without giving the person a	
		for revocation of			reasonable opportunity of being	
		cancellation of registration			heard.	
		without giving a notice to			(4) Revocation of cancellation of	
		show cause and without			registration under the CGST Act	
		giving the person a			/ SGST Act shall be deemed to	
		reasonable opportunity of			be a revocation of cancellation	
		being heard.			of registration under the SGST	
		(4) Revocation of			Act / CGST Act.	
		cancellation of registration				
		under the CGST Act / SGST				
		Act shall be				
		deemed to be a revocation				
		of cancellation of				
		registration under the SGST				
		Act / CGST Act.				
CHAPTER-	VII : TAX INVOICE,	CREDIT AND DEBIT NOTES				
23	Tax Invoice	Notwithstanding anything	28	Tax invoice	(1) A registered taxable person	Taxable Invoice to be issued before or at the
		contained in this Act or any			supplying taxable goods shall,	time of removal of goods where supply
		other law for the time being			before or at the time of,-	involves movement of goods or delivery of the
		in force, where any supply			removal of goods for supply to	goods or making available thereof to the
		is made for a consideration,			the recipient, where the supply	recipient alongwith description, quantity,
		every person who is liable			(a) involves movement	value and tax. Invoice to be issued within
		to pay tax for such supply			of goods, or	specified time, to be notified in the rules.
		shall prominently indicate			(b) delivery of goods or making	Taxable Invoice to be issued for provision of
		in all documents relating to			available thereof to the	service, before or after within specified days,
		assessment, tax invoice and			recipient, in any other case,	showing description, value, the tax payable



	Old Model GS	T Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
-		other like documents, the amount of tax which will form part of the price at which such supply is made.	(Sub-		issue a tax invoice showing the description, quantity and value of goods, the tax charged thereon and such other particulars as may be prescribed: PROVIDED that the Central / State Government may, on the recommendation of the Council, by notification, specify the categories of goods and/or supplies in respect of which the tax invoice shall be issued within such time as may be prescribed. (2) A registered taxable person supplying taxable services shall, before or after the provision of service but within a period prescribed in this behalf, issue a tax invoice, showing the description, value, the tax payable thereon and such other particulars as may be prescribed: PROVIDED that the Central/State Government may,	thereon and such other particulars as may be prescribed. Those who have obtained the registration and invoice was raised prior to the registration, they need to issue the revised invoice within one month from the date of registration. Registered Taxable person will issue bill of supply when non-taxable supplies / exempted supplies are made. However, if supplies are less than Rs. 100, then Bill of supplies may not be required until insisted by recipient On receipt of advance against supplies, receipt voucher or any other document can be issued evidencing the payment received Whenever, recipient is liable to pay tax on reverse charge basis on receipt of goods and services, from non registered person, then such recipient will have to prepare the invoice in respect of goods & service received by him In case of continuous supply of goods were successive statement of accounts of invoice to be issued before or at the time of such statement or receipt of such payment. In case of continuous supply of service existing service tax provision w.r.t. Point of taxation has been retained.
					on the recommendation of the Council, by notification, specify the categories of services in respect of which any other	If a contract of a service ceases to exist before completion of service, invoice should be issued at the time of such contract ceases. The State/Central Government may notify
					document issued in relation to the supply shall be deemed to be a tax invoice, subject to such conditions and limitations as	goods/service for which supply shall be treated as continuous supply of service In case of sale on approval basis, invoice to be issued on the date on which approval is





	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					shall, on receipt of advance	
					payment with respect to any	
					supply of goods or services by	
					him, issue a receipt voucher or	
					any other document, including	
					therein such particulars as may	
					be prescribed, evidencing	
					receipt of such payment;	
					(d) a registered taxable person	
					who is liable to pay tax under	
					sub-section (3) of section 8 shall	
					issue an invoice in respect of	
					goods or services received by	
					him on	
					the date of receipt of goods or	
					services from a person who is	
					not registered under	
					the Act.	
					(4) In case of continuous supply	
					of goods, where successive	
					statements of accounts	
					or successive payments are	
					involved, the invoice shall be	
					issued before or at the	
					time each such statement is	
					issued or, as the case may be,	
					each such payment is	
					received.	
					(5) In case of continuous supply	
					of services,	
					(a) where the due date of	
					payment is ascertainable from	
					the contract, the invoice	
					shall be issued before or after	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					the payment is liable to be	
					made by the recipient	
					but within a period prescribed in	
					this behalf whether or not any	
					payment has	
					been received by the supplier of	
					the service;	
					(b) where the due date of	
					payment is not ascertainable	
					from the contract, the invoice	
					shall be issued before or after	
					each such time when the	
					supplier of service	
					receives the payment but within	
					a period prescribed in this	
					behalf;	
					(c) where the payment is linked	
					to the completion of an event,	
					the invoice shall be	
					issued before or after the time	
					of completion of that event but	
					within a period	
					prescribed in this behalf.	
					(6) In a case where the supply of	
					services ceases under a contract	
					before the	
					completion of the supply, the	
					invoice shall be issued at the	
					time when the supply	
					ceases and such invoice shall be	
					issued to the extent of the	
					supply effected	
					before such cessation.	
					(7) For the purposes of sub	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					section (4) and (5), the Central	
					or a State Government	
					may on the recommendation of	
					the Council, specify, by	
					notification, the supply of	
					goods or services that shall be	
					treated as continuous supply of	
					goods or services.	
					(8) Notwithstanding anything	
					contained in sub-section (1),	
					where the goods (being	
					sent or taken on approval or	
					sale or return or similar terms)	
					are removed before it is known	
					whether a supply will take place,	
					the invoice shall be issued	
					before or at the time when it	
					becomes known that the supply	
					has taken place or six months	
					from the date of removal,	
					whichever is earlier.	
					Explanation The expression	
					"tax invoice" shall be deemed to	
					include a document	
					issued by an Input Service	
					Distributor under section 21,	
					and shall also include any	
					revised invoice issued by the	
					supplier in respect of a supply	
					made earlier.	
	New Clause		29.	Tax not to be	A person who is not a registered	Non-registered taxable person should no
				collected by	taxable person shall not collect	collect the Tax under this act.
				unregistered	in respect of any supply of	
				taxable person.	goods and/or services any	



	Old Model GST	Law June 2016		New Model 0	SST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					amount by way of tax under the CGST/SGST Act and no registered taxable person shall make any such collection except in	
					accordance with the provisions of this Act and the rules made thereunder	
	Amount of tax to be indicated in tax invoice and other documents	Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which will form part of the price at which such supply is made.	30	Amount of tax to be indicated in tax invoice and other documents	Notwithstanding anything contained in this Act or any other law for the time being in force, where any supply is made for a consideration, every person who is liable to pay tax for such supply shall prominently indicate in all documents relating to assessment, tax invoice and other like documents, the amount of tax which will form part of the price at which such supply is made.	No Change
24	Credit and debit notes	 (1) Where a tax invoice has been issued for supply of any goods and/or services and the taxable value and/or tax charged in that tax invoice is found to exceed the taxable value and/or tax payable in respect of such supply, the 	31	Credit and debit notes	(1) Where a tax invoice has been issued for supply of any goods and/or services and the taxable value and/or tax charged in that tax invoice is found to exceed the taxable value and/or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where	Circumstances when debit note / credit note has been given. However, no reduction in output tax liability will be permitted if such debit note / credit notes are issued after 30th Sept or subsequent yea pertaining to invoices issued in earlier year. Debit note / credit note will have to be related with original invoice number.



	Old Model GS	T Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		taxable person, who has			services supplied are found to	
		supplied such			be	
		goods and/or services, may			deficient, the registered taxable	
		issue to the recipient a			person, who has supplied such	
		credit note containing such			goods and/or services, may	
		particulars as may be			issue to the recipient a credit	
		prescribed on or before the			note containing such particulars	
		thirtieth day of September			as	
		following			may be prescribed.	
		the end of the financial year			(2) Any registered taxable	
		in which such supply was			person who issues a credit note	
		made, or the date of filing			in relation to a supply of goods	
		of the			and/or services shall declare the	
		relevant annual return,			details of such credit note in the	
		whichever is earlier:			return for the month during	
		Provided that no credit note			which such credit note has been	
		shall be issued by the said			issued but not later than	
		person if the incidence of			September following the end of	
		tax and interest on such			the year in which such supply	
		supply has been passed by			was made, or the date of filing	
		him to any other person.			of the relevant annual return,	
		(2) Where a tax invoice has			whichever is earlier, and the tax	
		been issued for supply of			liability shall be adjusted in the	
		any goods and/or services			manner specified in this Act:	
		and the taxable value			PROVIDED that no reduction in	
		and/or tax charged in that			output tax liability of the	
		tax invoice is found to be			supplier shall be permitted	
		less than the taxable value			if the incidence of tax and	
		and/or tax payable in			interest on such supply has been	
		respect of such supply, the			passed on to any other person.	
		taxable person, who has			(3) Where a tax invoice has been	
		supplied such goods and/or			issued for supply of any goods	
		services, shall issue to the			and/or services and	
		recipient a debit note			the taxable value and/or tax	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		containing such particulars			charged in that tax invoice is	
		as may be prescribed on or			found to be less than the	
		before the thirtieth day of			taxable value and/or tax payable	
		September following the			in respect of such supply, the	
		end of the financial year in			taxable person, who has	
		which such supply was			supplied such goods and/or	
		made, or the date of filing			services, shall issue to the	
		of the relevant annual			recipient	
		return, whichever is earlier.			a debit note containing such	
		(3) Any registered taxable			particulars as may be	
		person who issues or			prescribed.	
		receives a credit or debit			Explanation: - 'Debit Note' shall	
		note in relation to a supply			include a supplementary	
		of goods and/or services			invoice.	
		shall declare the details of			(4) Any registered taxable	
		such credit or debit note, as			person who issues a debit note	
		the case may be, in the			in relation to a supply of goods	
		return for the month during			and/or services shall declare the	
		which such credit or			details of such debit note, in the	
		debit note has been issued			return for the month during	
		or received or in the return			which such debit note has been	
		for any subsequent month			issued and the tax liability	
		but not later than			shall be adjusted in the manner	
		September following the			specified in this Act.	
		end of financial year in				
		which such supply was				
		made, or the date of filing				
		of the relevant annual				
		return, whichever is earlier,				
		and the tax liability shall be				
		adjusted in the manner				
		specified in this Act.				



	Old Model GS	T Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
25	Furnishing details of outward supplies	 (1) Every registered taxable person, other than an input service distributor and a person paying tax under the provisions of section 8 or section 37, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods and/or services effected, during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within the time and in the manner as may be prescribed: Provided that the Board / Commissioner may, for valid and sufficient reasons, by notification, extend the time limit for furnishing such details: Provided further that any extension of time limit by the Board/Commissioner of 	32	Furnishing details of outward supplies	 (1) Every registered taxable person, other than an input service distributor, a nonresident taxable person and a person paying tax under the provisions of section 9, section 46 or section 56, shall furnish, electronically, in such form and manner as may be prescribed, the details of outward supplies of goods or services effected, during a tax period on or before the tenth day of the month succeeding the said tax period and such details shall be communicated to the recipient of the said supplies within the time and in the manner as may be prescribed: PROVIDED that the Commissioner may, for valid and sufficient reasons, by notification, for such class of taxable persons as may be specified therein, extend the time limit for furnishing such details: PROVIDED FURTHER that any extension of time limit approved by the Commissioner of [Central 	Non resident taxable person, ISD & registered person opting composition scheme is not required to file return of outward supplies. (GSTR1) Other taxable person will have to file outward supplies, credit note & debit note, inward supplies and debit/credit notes which has not been reported by the supplier. The registered taxable person who has been communicated details of inward supplies and ISD must either accept or reject the details communicated by 17 th of subsequent month.



	Old Model GS	T Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		Goods and Services Tax			shall be deemed to be approved	
		shall be deemed to be			by the Commissioner of	
		approved by the			[State/Central] Goods and	
		Commissioner of State			Services Tax.	
		Goods and Services			Explanation For the purposes	
		Tax/Board:			of this section, the expression	
		Explanation For the			"details of outward supplies"	
		purposes of this section, the			shall include details of invoices,	
		expression "details of			debit notes, credit notes and	
		outward			revised invoices issued in	
		supplies" shall include			relation to outward supplies	
		details relating to zero-			made during any tax period.	
		rated supplies, inter-state			(2) Every registered taxable	
		supplies, return of goods			person who has been	
		received in relation to/ in			communicated the details under	
		pursuance of an inward			sub-section (3) of section 33 or	Note:- Amendments are to be made in the
		supply, exports, debit			the details pertaining to inward	return rules so that HSN codes are not
		notes, credit notes and			supplies of input	required to be filled initially for two years at
		supplementary invoices			service distributor under sub-	invoice level instead, it will be captured from
		issued during the said tax			section (4) of section 333, shall	summary.
		period.			either accept or	
		(2) Any registered taxable			reject the details so	
		person, who has furnished			communicated, on or before the	
		the details under sub-			seventeenth day of the month	
		section (1)			succeeding the tax period and	
		for any tax period and			the details furnished by him	
		which have remained			under subsection	
		unmatched under section			(1) shall stand amended	
		29, shall, upon			accordingly.	
		discovery of any error or			(3) Any registered taxable	
		omission therein, rectify			person, who has furnished the	
		such error or omission in			details under sub-section	
		the tax			(1) for any tax period and which	
		period during which such			have remained unmatched	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision		
		error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period: Provided that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after filing of the return under section 27 for the month of September following the end of the financial year to which such details pertain,	section)		under section 37 or section 38, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period: PROVIDED that no rectification of error or omission in respect of the details furnished under sub-section (1) shall be allowed after furnishing of the return under section 34 for the month of September following the end of the financial year to which such		
		or filing of the relevant annual return, whichever is earlier.			details pertain, or furnishing of the relevant annual return, whichever is earlier.		
26	Furnishing details of inward supplies - GSTR-2 and Reverse Charge	(1) Every registered taxable person, other than an input service distributor and a person paying tax under the provisions of section 8 or section 37, shall verify, validate, modify or, if required,	33	Furnishing details of inward supplies	 (1) Every registered taxable person, other than an input service distributor or a nonresident taxable person or a person paying tax under section 9, section 46 or section 56, shall verify, validate, modify or, if required, delete the details 	Non resident taxable person, ISD & registered person opting composition scheme is not required to file return of Inward Supplies Other taxable person will have to file outward supplies, credit note & debit note, inward supplies and debit/credit notes which has not been reported by the supplier.	



Old Model GST Law June 2016			New Model G	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		delete the details relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 25 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 25. (2) Every registered taxable person shall furnish, electronically, the details of inward supplies of taxable goods and/or services, including inward supplies of services on which the tax is payable on reverse charge basis under this Act and inward supplies of goods and/or services taxable under the IGST Act, and credit or debit notes received in respect of such	section		relating to outward supplies and credit or debit notes communicated under sub-section (1) of section 32 to prepare the details of his inward supplies and credit or debit notes and may include therein, the details of inward supplies and credit or debit notes received by him in respect of such supplies that have not been declared by the supplier under sub-section (1) of section 32. (2) Every registered taxable person, other than an input service distributor or a nonresident taxable person or a person paying tax under the provisions of section 9, section 46 or section 56, shall furnish, electronically, the details of inward supplies of taxable goods and/or services, including inward supplies of goods or services on which the tax is payable on reverse charge basis under this Act and inward supplies of goods and/or services taxable under the IGST Act, and credit or debit notes received in respect of such supplies during a	Non resident taxable person, input service distributor, person paying tax under composite levy scheme, deducting TDS/collecting TCS are not required to furnish the details regarding of input supply of goods & services. Further return is also to be filed after tenth but on or before fifteenth day of the succeeding month The commissioner may notify classes of person, for whom time limit for filing return may be extended.



Old Model GST Law June 2016				New Model	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision		
		 on or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed: Provided that the Board/Commissioner may, for valid and sufficient reasons, by notification, extend the time limit for furnishing such details: Provided further that any extension of time limit by the Board/Commissioner of State Goods and Services Tax shall be deemed to be approved by the Commissioner of State Goods and Services Tax/Board. (3) Any registered taxable person, who has furnished the details under sub- section (2) for any tax period and which have remained unmatched under section 29, shall, upon discovery of any error or omission therein, rectify 	•		or before the fifteenth day of the month succeeding the tax period in such form and manner as may be prescribed: PROVIDED that the Commissioner may, for valid and sufficient reasons, by notification, for such class of taxable persons as may be specified therein, extend the time limit for furnishing such details: PROVIDED FURTHER that any extension of time limit approved by the Commissioner of [Central/State] Goods and Services Tax shall be deemed to be approved by the Commissioner of [State/Central] Goods and Services Tax. (3) The details of supplies modified, deleted or included by the recipient and furnished under sub-section (2) shall be communicated to the supplier concerned in the manner and within the time as may be prescribed. (4) The details of supplies modified, deleted or included by the recipient in the return furnished under sub-sections (2) or (4) of section 34 shall be	It is deemed that if limit for filing the return is extended by the Central/State Commissioner is also extended by the State/ Central Commisioner If any recipient have changed any details of the invoice in the return of inward supplies, he has to inform the same to the supplier of goods/service. If any recipient have changed any details of the invoice in the monthly return as per section 34 , he has to inform the same to the supplier of goods/service. Note:- Amendments are to be made in the return rules so that HSN codes are not required to be filled initially for two years at invoice level instead, it will be captured from summary.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
-	Clause	Provision the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period: Provided that no rectification of error or omission in respect of the details furnished under sub- section (2) shall be allowed after filing of the return under section 27 for the month of September following the end of the financial year to which such details pertain, or filing of the relevant annual return, whichever is earlier.	(Sub-	Clause	Provision concerned in the manner and within the time as may be prescribed. (5) Any registered taxable person, who has furnished the details under sub-section (2) for any tax period and which have remained unmatched under section 37 or section 38, shall, upon discovery of any error or omission therein, rectify such error or omission in the tax period during which such error or omission is noticed in such manner as may be prescribed, and shall pay the tax and interest, if any, in case there is a short payment of tax on account of such error or omission, in the return to be furnished for such tax period: PROVIDED that no rectification of error or omission in respect of the details furnished under sub-section (2) shall be allowed	
					after furnishing of the return under section 34 for the month of September following the end of the financial year to which such details pertain, or furnishing of the relevant annual return, whichever is earlier.	



Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
27 '1 to 6 (GSTR-3, GSTR-4, GSTR - 7)	Returns	1) Every registered taxable person shall, for every calendar month or part thereof, furnish, in such form and in such manner as may be prescribed, a return, electronically, of inward and outward supplies of goods and/or services, input tax credit availed, tax payable, tax paid and other particulars as may be prescribed within twenty days after the end of such month: Provided that a registered taxable person paying tax under the provisions of section 8 of this Act shall furnish a return for each quarter or part thereof, electronically, in such form and in such manner as may be prescribed, within eighteen days after the end of such quarter: Provided further that a registered taxable person shall not be allowed to furnish return for a tax period if valid	34	Returns	 (1) Every registered taxable person, other than an input service distributor or a nonresident taxable person or a person paying tax under the provisions of section 9, section 46 or section 56 shall, for every calendar month or part thereof, furnish, in such form and in such manner as may be prescribed, a return, electronically, of inward and outward supplies of goods and/or services, input tax credit availed, tax payable, tax paid and other particulars as may be prescribed on or before the twentieth day of the month succeeding such calendar month or part thereof. (2) A registered taxable person paying tax under the provisions of section 9 shall, for each quarter or part thereof, furnish, in such form and in such manner as may be prescribed, a return, electronically, of inward supplies of goods or services, tax payable and tax paid within eighteen days after the end of such quarter. (3) Every registered taxable provisions of section 9 shall for each quarter. 	Non resident taxable person, input service distributor, person paying tax under composite levy scheme, deducting TDS/collecting TCS are not required to furnish the details regarding inward /outward supply of goods & services, credit availed, tax paid. Return is to be filed on or before 20th day of the succeeding month. Registered taxable person paying tax under composite levy scheme has to file the return on or before 18th day of the succeeding quarter. Taxable person who required to deduct TDS have to furnish a return within 10 days of subsequent month. ISD holder will have to furnish a return within 13 days of subsequent month Registered non resident taxable person has to file return within 20th day of after the end of the month or within 7 days after the last day of validity of the registration whichever is earlier. Commissioner may notify class of taxable persons, for whom time limit for filling the return may be extended. The registered taxable person who has been communicated details of outward supplies must either accept or reject the details communicated by 18 th of subsequent month.



Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
lause	Provision	Section (Sub- section)	Clause	Provision	
	return for any previous tax period has not been furnished by him. (2) Every registered taxable person, who is required to furnish a return under subsection (1), shall pay to the credit of the appropriate Government the tax due as per such return not later than the last date on which he is required to furnish such return. (3) A return furnished under sub-section (1) by a registered taxable person without payment of full tax due as per such return shall not be treated as a valid return for allowing input tax credit in respect of supplies made by such person. (4) Every registered taxable person shall furnish a return for every tax period under sub-section (1), whether or not any supplies of goods and/or services have been effected during such tax period.			section 46 shall furnish, in such form and in such manner as may be prescribed, a return, electronically, for the month in which such deductions have been made along with the payment of tax so deducted within ten days after the end of such month. (4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and in such manner as may be prescribed, a return, electronically, within thirteen days after the end of such month. (5) Every registered non- resident taxable person shall, for every calendar month or part thereof, furnish, in such form and in such manner as may be prescribed, a return, electronically, within twenty days after the end of a calendar month or within seven days after the last day of the validity period of registration, whichever is earlier. (6) The Commissioner of [CGST/SGST] may, for valid and	extended by the Central/State Commissioner is also extended by the State/ Central Commisioner. Payment of taxes due will have to be paid by 20th of subsequent month along with return Even though there are no transactions every taxable person will have to file a return When taxpayer discover omission/incorrect particulars should rectify the errors in the subsequent return when such error would be noticed along with payment of taxes & interest However, no rectification can be made after furnishing the return for the month of September of subsequent year or Annual Return whichever is earlier.
		return for any previous tax period has not been furnished by him. (2) Every registered taxable person, who is required to furnish a return under subsection (1), shall pay to the credit of the appropriate Government the tax due as per such return not later than the last date on which he is required to furnish such return. (3) A return furnished under sub-section (1) by a registered taxable person without payment of full tax due as per such return shall not be treated as a valid return for allowing input tax credit in respect of supplies made by such person. (4) Every registered taxable person shall furnish a return for every tax period under sub-section (1), whether or not any supplies of goods and/or services have been effected during such tax	auseProvisionSection (Sub- section)return for any previous tax period has not been furnished by him. (2) Every registered taxable person, who is required to furnish a return under subsection (1), shall pay to the credit of the appropriate Government the tax due as per such return not later than the last date on which he is required to furnish such return. (3) A return furnished under sub-section (1) by a registered taxable person without payment of full tax due as per such return shall not be treated as a valid return for allowing input tax credit in respect of supplies made by such person. (4) Every registered taxable person shall furnish a return for every tax period under sub-section (1), whether or not any supplies of goods and/or services have been effected during such tax period.	auseProvisionSection (Sub- section)Clausereturn for any previous tax period has not been furnished by him. (2) Every registered taxable person, who is required to furnish a return under subsection (1), shall pay to the credit of the appropriate Government the tax due as per such return not later than the last date on which he is required to furnish such return.(3) A return furnished under sub-section (1) by a registered taxable person without payment of full tax due as per such return shall not be treated as a valid return for allowing input tax credit in respect of supplies made by such person.(4) Every registered taxable person shall furnish a return for every tax period under sub-section (1), whether or not any supplies of goods and/or services have been effected during such tax period.	auseProvisionSection (Sub- section)ClauseProvisionreturn for any previous tax period has not been furnished by him. (2) Every registered taxable person, who is required to furnish a return under subsectionsection 46 shall furnish, in such form and in such manner as may be prescribed, a return, electronically, for the month in which such deductions have been made along with the payment of stax so deducted within ten days after the end of such month.(1), shall pay to the credit of the appropriate Government the tax due as per such return not later than the last date on which he is required to furnish such return.(4) Every taxable person registered as an Input Service Distributor shall, for every calendar month or part thereof, furnish, in such form and in such manner as may be prescribed, a return, electronically, within thirteen days after the end of such month.(5) Every registered taxable per such return shall not be treated as a valid return for allowing input tax credit in respect of supplies made by such person.(5) Every registered non- resident taxable person shall, for every calendar month or upayment of (1), whether or not any supplies of goods and/or services have been effected during such tax period.section (1) commissioner of [Cost/SGST] may, for valid and



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
-	Clause	person required to deduct tax at source shall furnish a return, electronically, in such form and in such manner as may be prescribed, for the Page 48 of 190 month in which such deductions have been made along with the payment of tax so deducted, within ten days after the end of such month. (6) Every Input Service Distributor shall, for every calendar month or part thereof, furnish a return, electronically, in such form and in such manner as may be prescribed, within thirteen days after the end of such month. (7) Subject to the provisions of sections 25 and 26, if any	(Sub-	Clause	notification, for such class of taxable persons as may be specified therein, extend the time limit for furnishing the returns under sub-section (1), (2), (3), (4) or, as the case may be, under sub-section (5): PROVIDED that any extension of time limit approved by the Commissioner of [CGST / SGST] shall be deemed to be approved by the Commissioner of [SGST/CGST]. (7)Every registered taxable person, who is required to furnish a return under subsection (1), (2), (3) or, as the case may be, under sub-section (5) shall pay to the account of the appropriate Government the tax due as per such return not later than the last date on which he is required	
		taxable person after furnishing a return under sub-section (1) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall			to furnish such return. (8) Every registered taxable person who is required to furnish a return under subsection (1), or as the case may be, under sub-section (2), shall furnish a return for every tax period whether or not any supplies of goods or services have been	



Old Model GST Law June 2016				New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		rectify such omission or incorrect particulars in the return to be filed for the month or quarter, as the case may be, during which such omission or incorrect particulars are noticed, subject to payment of interest, where applicable and as specified in the Act: Provided that no such rectification of any omission or incorrect particulars shall be allowed after the due date for filing of return for the month of September or second quarter, as the case may be, following the end of the financial year, or the actual date of filing of relevant annual return, whichever is earlier.	•		effected during such tax period. (9)Subject to the provisions of sections 32 and 33, if any taxable person after furnishing a return under sub-section (1), (2) or, as the case may be, under subsection (4) discovers any omission or incorrect particulars therein, other than as a result of scrutiny, audit, inspection or enforcement activity by the tax authorities, he shall rectify such omission or incorrect particulars in the return to be furnished for the month or quarter, as the case may be, during which such omission or incorrect particulars are noticed, subject to payment of interest, where applicable and as specified in the Act: PROVIDED that no such rectification of any omission or incorrect particulars shall be allowed after the due date for furnishing of return for the month of September or second quarter, as the case may be, following the end of the	
					following the end of the financial year, or the actual date of furnishing of relevant annual return, whichever is earlier.	



Old Model GST Law June 2016		Law June 2016		New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
27(A)	First Return	 (1) Every registered taxable person paying tax under the provisions of section 7 shall furnish the first return containing the details of: (a) outward supplies under section 25 from the date on which he became liable to registration till the end of the month in which the registration has been granted; (b) inward supplies under section 26 from the effective date of registration till the end of the month in which the registration has been granted: Provided that a registered taxable person paying tax under the provisions of section 8 shall furnish the first return for the period starting from the date on which he becomes a registered taxable person till the end of the quarter in which the registration has been Granted. (2) Provisions of section 25, 26 and 27, other than the provision pertaining to tax 	35	First Return	Every registered taxable person who has made outward supplies in the period between the date on which he became liable to registration till the date on which registration has been granted shall declare the same in the first return filed by him after grant of registration.	First return of taxable person should be filed covering all outward supplies from the period tax liability arises and inward supplies from the date of registration. Similarly person opting for composition scheme after registration will have to file first return in the quarter in which he has taken the registration



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		period, shall apply mutatis mutandis to the said person furnishing return under subsection (1).				
28	Claim of input tax credit and provisional acceptance thereof	Every taxable person shall, subject to such conditions and restrictions as may be prescribed in this behalf, be entitled to take credit of input tax, as self-assessed, in his return and such amount shall be credited, on a provisional basis, to his electronic credit ledger to be maintained in the manner as may be prescribed: Provided that a taxable person who has not furnished a valid return under section 27 of the Act shall not be allowed to utilize such credit till he discharges his self-assessed tax liability	36	Claim of input tax credit and provisional acceptance thereof	 (1) Every registered taxable person shall, subject to such conditions and restrictions as may be prescribed in this behalf, be entitled to take credit of input tax, as self assessed in his return and such amount shall be credited, on a provisional basis, to his electronic credit ledger to be maintained in the manner as may be prescribed. (2) The credit referred to in sub- section (1) shall be utilised only for payment of self assessed output tax liability as per the return referred to in sub-section (1). 	The word valid return has been removed from this rule. Proviso has been deleted thereby even if payment of taxes has not been made still every person who have furnished the return can utilized the credit .
29	Matching, reversal and reclaim of input tax credit	 (1) The details of every inward supply furnished by a taxable person (hereinafter referred to in this section as the 'recipient') for a tax period shall, in the manner and within the time prescribed, 	37	Matching, reversal and reclaim of input tax credit	 (1) The details of every inward supply furnished by a registered taxable person (hereinafter referred to in this section as the 'recipient') for a tax period shall, in the manner and within the time prescribed, be matched- (a) with the corresponding 	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		be matched:			details of outward supply	
		(a) with the corresponding			furnished by the corresponding	
		details of outward supply			taxable person (hereinafter	
		furnished by the			referred to in this section as the	
		corresponding			'supplier') in his valid	
		taxable person (hereinafter			return for the same tax period	
		referred to in this section as			or any preceding tax period,	
		the 'supplier') in his valid			(b) with the additional duty of	
		return			customs paid under section 3 of	
		for the same tax period or			the Customs Tariff Act, 1975 (51	
		any preceding tax period,			of 1975) in respect of goods	
		(b) with the additional duty			imported by him, and (c) for	
		of customs paid under			duplication of claims of input tax	
		section 3 of the Customs			credit.	
		Tariff			(2) The claim of input tax credit	
		Act, 1975 (51 of 1975) in			in respect of invoices and/or	
		respect of goods imported			debit notes relating to inward	
		by him, and			supply that match with the	
		(c) for duplication of claims			details of corresponding	
		of input tax credit.			outward supply or with the	
					additional duty of customs paid	
		(2) The claim of input tax			shall, subject to the provisions	
		credit in respect of invoices			of section 16 or 17, as the case	
		and/or debit notes relating			may be, be finally accepted and	
		to			such acceptance shall be	
		inward supply that match			communicated, in the manner	
		with the details of			as may be prescribed, to the	
		corresponding outward			recipient.	
		supply or with the			(3) Where the input tax credit	
		additional duty of customs			claimed by a recipient in respect	
		paid shall, subject to the			of an inward supply is in excess	
		provisions of section 16, be			of the tax declared by the	
		finally			supplier for the same supply or	
		accepted and such			the outward supply is not	



	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		acceptance shall be			declared by the supplier in his	
		communicated, in the			valid returns, the discrepancy	
		manner as may be			shall be communicated to both	
		prescribed, to the recipient.			such persons in the manner as	
		(3) Where the input tax			may be prescribed.	
		credit claimed by a recipient			(4) The duplication of claims of	
		in respect of an inward			input tax credit shall be	
		supply is in			communicated to the recipient	
		excess of the tax declared			in the manner as may be	
		by the supplier for the same			prescribed.	
		supply or the outward			(5) The amount in respect of	
		supply is			which any discrepancy is	
		not declared by the supplier			communicated under	
		in his valid returns, the			subsection.	
		discrepancy shall be			(3) and which is not rectified by	
		communicated to both such			the supplier in his valid return	
		persons in the manner as			for the	
		may be prescribed.			month in which discrepancy is	
		(4) The duplication of claims			communicated shall be added to	
		of input tax credit shall be			the output tax	
		communicated to the			liability of the recipient, in the	
		recipient in the manner as			manner as may be prescribed, in	
		may be prescribed.			his return for the month	
		(5) The amount in respect			succeeding the month in which	
		of which any discrepancy is			the discrepancy is	
		communicated under sub-			communicated.	
		section			(6) The amount claimed as input	
		(3) and which is not			tax credit that is found to be in	
		rectified by the supplier in			excess on account of duplication	
		his valid return for the			of claims shall be added to the	
		month in which			output tax liability of the	
		discrepancy is			recipient in his return for the	
		communicated shall be			month in which the duplication	
		added to the output tax			is communicated.	



	Old Model GS1	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		liability of the recipient, in			(7) The recipient shall be eligible	
		the manner as may be			to reduce, from his output tax	
		prescribed, in his return for			liability, the amount added	
		the month succeeding the			under sub-section (5) if the	
		month in which the			supplier declares the details of	
		discrepancy is			the invoice and/or debit note in	
		communicated.			his valid return within the time	
		6) The amount claimed as			specified in sub-section (9) of	
		input tax credit that is			section 34.	
		found to be in excess on			(8) A recipient in whose output	
		account of			tax liability any amount has	
		duplication of claims shall			been added under subsection	
		be added to the output tax			(5) or, as the case may be, under	
		liability of the recipient in			sub-section (6), shall be liable to	
		his return for the month in			pay	
		which the duplication is			interest at the rate specified	
		communicated.			under sub-section (1) of section	
		(7) The recipient shall be			45 on the amount so added	
		eligible to reduce, from his			from the date of availing of	
		output tax liability, the			credit till the corresponding	
		amount added under sub-			additions are made under the	
		section (5) if the supplier			said sub-sections.	
		declares the details of the			(9) Where any reduction in	
		invoice and/or debit note in			output tax liability is accepted	
		his valid return within the			under sub-section (7), the	
		time specified in sub-			interest paid under sub-section	
		section (7) of section 27.			(8) shall be refunded to the	
		(8) A recipient in whose			recipient by crediting the	
		output tax liability any			amount in the corresponding	
		amount has been added			head of his electronic cash	
		under subsection			ledger in the manner	
		(5) or, as the case may be,			as may be prescribed:	
		under sub-section (6), shall			PROVIDED that the amount of	
		be liable to pay interest			interest to be credited in any	



Old	Old Model GST Law June 2016		New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Cl Sec)	lause Prov	rision Sectio (Sub- sectior		Provision	
	on the amoun from the date of av till the corresp additions are the said sub-se (9) Where any output tax lia accepted und (7), the interes sub-section (8 refunded to t crediting the amount in the corresponding electronic cass manner as ma prescribed: Provided that of interest to any case shall the amount of by the supplie (10) The amount in contravent	 a) of section 36 b) of section 36 b) at so added c) added <lic) added<="" li=""> <lic) added<="" li=""> <lic) added<="" li=""> c)</lic)></lic)></lic)>		case shall not exceed the amount of interest paid by the supplier. (10) The amount reduced from the output tax liability in contravention of the provisions of sub-section (7) shall be added to the output tax liability of the recipient in his return for the month in which such contravention takes place and such recipient shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 45.	



Ole	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		and such recipient shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 36.				
reve recla redu	uction in out tax ility	 (1) The details of every (1) The details of every credit note relating to outward supply furnished by a taxable person (hereinafter referred to in this section as the 'supplier') for a tax period shall, in the manner and within the time prescribed, be matched - (a) with the corresponding reduction in the claim for input tax credit by the corresponding taxable person (hereinafter referred to in this section as the 'recipient') in his valid return for the same tax period or any subsequent tax period, and (b) for duplication of claims for reduction in output tax liability. (2) The claim for reduction in output tax liability by the supplier that matches with 	38	Matching, reversal and reclaim of reduction in output tax liability	 (1) The details of every credit note relating to outward supply furnished by a registered taxable person (hereinafter referred to in this section as the 'supplier') for a tax period shall, in the manner and within the time prescribed, be matched - (a)with the corresponding reduction in the claim for input tax credit by the corresponding taxable person (hereinafter referred to in this section as the 'recipient') in his valid return for the same tax period or any subsequent tax period, and (b) for duplication of claims for reduction in output tax liability. (2) The claim for reduction in output tax liability by the supplier that matches with the corresponding reduction in the claim for input tax credit by the recipient shall be finally accepted and communicated, in the manner as may be prescribed, to the supplier. 	No Change



	Old Model GST Law June 2016			New Model G	SST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		corresponding reduction in			(3) Where the reduction of	
		the claim for input tax			output tax liability in respect of	
		credit by the recipient shall			outward supplies exceeds	
		be finally			the corresponding reduction in	
		accepted and			the claim for input tax credit or	
		communicated, in the			the corresponding credit note is	
		manner as may be			not declared by the recipient in	
		prescribed, to the supplier.g			his valid returns, the	
		(3) Where the reduction of			discrepancy	
		output tax liability in			shall be communicated to both	
		respect of outward supplies			such persons in the manner as	
		exceeds the			may be	
		corresponding reduction in			prescribed.	
		the claim for input tax			(4) The duplication of claims for	
		credit or the corresponding			reduction in output tax liability	
		credit note			shall be communicated to the	
		is not declared by the			supplier in the manner as may	
		recipient in his valid			be prescribed.	
		returns, the discrepancy			(5) The amount in respect of	
		shall be			which any discrepancy is	
		communicated to both such			communicated under	
		persons in the manner as			subsection	
		may be prescribed.			(3) and which is not rectified by	
					the recipient in his valid return	
		(4) The duplication of claims			for the	
		for reduction in output tax			month in which discrepancy is	
		liability shall be			communicated shall be added to	
		communicated			the output tax	
		to the supplier in the			liability of the supplier, in the	
		manner as may be			manner as may be prescribed, in	
		prescribed.			his return for the month	
					succeeding the month in which	
		(5) The amount in respect			the discrepancy is	
		of which any discrepancy is			communicated.	



	Old Model GS	T Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		communicated under sub-			(6) The amount in respect of any	
		section			reduction in output tax liability	
		(3) and which is not			that is found to be on account of	
		rectified by the recipient in			duplication of claims shall be	
		his valid return for the			added to the output tax liability	
		month in which			of the supplier in his return for	
		discrepancy is			the month in which such	
		communicated shall be			duplication is communicated.	
		added to the output tax			(7) The supplier shall be eligible	
		liability of the supplier, in			to reduce, from his output tax	
		the manner as may be			liability, the amount added	
		prescribed, in his return for			under sub-section (5) if the	
		the month succeeding the			recipient declares the details of	
		month in			the credit note in his valid	
		which the discrepancy is			return within the time specified	
		communicated.			in sub-section (9) of section 34.	
					(8) A supplier in whose output	
		(6) The amount in respect			tax liability any amount has	
		of any reduction in output			been added under subsection	
		tax liability that is found to			(5) or, as the case may be, under	
		be on			sub-section (6), shall be liable to	
		account of duplication of			pay	
		claims shall be added to the			interest at the rate specified	
		output tax liability of the			under sub-section (1) of section	
		supplier			45 in respect of the	
		in his return for the month			amount so added from the date	
		in which such duplication is			of such claim for reduction in	
		communicated.			the output tax liability till the	
					corresponding additions are	
		(7) The supplier shall be			made under the said sub-	
		eligible to reduce, from his			sections.	
		output tax liability, the			(9) Where any reduction in	
		amount			output tax liability is accepted	
		added under sub-section (5)			under sub-section (7), the	



Old M	odel GST Law June 2016		New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Clau Sec)	Ise Provision	Section (Sub- section)	Clause	Provision	
	 if the recipient declares the details of the credit note in his valid return within the time specified in sub-section (7) of section 27. (8) A supplier in whose output tax liability any amount has been added under subsection (5) or, as the case may be, under sub-section (6), shall be liable to pay interest at the rate specified under sub-section (1) of section 36 in respect of the amount so added from the date of such claim for reduction in the output tax liability till the corresponding additions are made under the said sub-sections. (9) Where any reduction in output tax liability is accepted under sub-section (7), the interest paid under sub-section (8) shall be refunded to the supplier by crediting the amount in the 	5		interest paid under sub-section (8) shall be refunded to the supplier by crediting the amount in the corresponding head of his electronic cash ledger in the manner as may be prescribed: PROVIDED that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the recipient. (10) The amount reduced from output tax liability in contravention of the provision of sub-section (7) shall be added to the output tax liability of the supplier in his return for the month in which such contravention takes place and such supplier shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 45.	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		electronic cash ledger in the manner as may be prescribed: Provided that the amount of interest to be credited in any case shall not exceed the amount of interest paid by the recipient. (10) The amount reduced from output tax liability in contravention of the provision of sub-section (7) shall be added to the output tax liability of the supplier in his return for the month in which such contravention takes place and such supplier shall be liable to pay interest on the amount so added at the rate specified in sub-section (3) of section 36.				
30	Annual Return	 (1) Every registered taxable person, other than an input service distributor, a deductor under section 37, a casual taxable person and a non- resident taxable person, shall furnish an annual return for every financial year electronically in such form 	39	Annual return	(1) Every registered taxable person, other than an input service distributor, a person paying tax under section 46 or section 56, a casual taxable person and a nonresident taxable person, shall furnish an annual return for every financial year electronically in such form and in such manner as may be	Registered taxable person other than ISD holder and person liable to deduct TDS and casual taxable person and non-resident taxable person will have to file annual return duly reconciled with audited financial account



	Old Model GS	T Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		and in such manner as may be prescribed on or before the thirty first day of December following the end of such financial year. (2) Every taxable person who is required to get his accounts audited under subsection (4) of section 42 shall furnish, electronically, the annual return along with the audited copy of the annual accounts and a reconciliation statement, reconciling the value of supplies declared in the return furnished for the year with the audited annual financial statement, and such other			prescribed on or before the thirty first day of December following the end of such financial year. (2) Every registered taxable person who is required to get his accounts audited under sub-section (4) of section 53 shall furnish, electronically, the annual return under sub-section (1) along with the audited copy of the annual accounts and a reconciliation statement, reconciliation statement, reconciling the value of supplies declared in the return furnished for the year with the audited annual financial statement, and such other particulars as may be prescribed	
31	Final return	particulars as may be prescribed. Every registered taxable person who applies for cancellation of registration shall furnish a final return within three months of the date of cancellation or date of cancellation order, whichever is later, in such form and in such manner as	40	Final return	Every registered taxable person who applies for cancellation of registration shall furnish a final return within three months of the date of cancellation or date of cancellation order, whichever is later, in such form and in such manner as may be prescribed.	Number of day within which the notice is to be issued for non filing of annual return have been provided as 15 days.



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision		
		may be prescribed.					
32	Notice to return defaulters	Where a registered taxable person fails to furnish a return under section 27 or section 31, a notice shall be issued requiring him to furnish such return within such time and in zuch form and manner as may be prescribed	41	Notice to return defaulters	Where a registered taxable person fails to furnish a return under section 34, section 39 or section 40, a notice shall be issued requiring him to furnish such return within fifteen days in such form and manner as may be prescribed.	Turnover for payment of late fees is defined as turnover of the state.	
33	Levy of late fee	 (1) Any registered taxable person who fails to furnish the details of outward or inward supplies required under section 25 or section 26, as the case may be, or returns required under section 27 or section 31 by the due date shall be liable to a late fee of rupees one hundred for every day during which such failure continues subject to a maximum of rupees five thousand. (2) Any registered taxable person who fails to furnish the return required under section 30 by the due date shall be liable to a late fee of rupees one hundred for every day during which such failure continues subject to 	42	Levy of late fee	 (1) Any registered taxable person who fails to furnish the details of outward or inward supplies required under section 32 or section 33, as the case may be, or returns required under section 34 or section 40 by the due date shall be liable to pay late fee of one hundred rupees for every day during which such failure continues subject to a maximum of five thousand rupees. (2) Any registered taxable 		



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		a maximum of an amount calculated at a quarter percent of his aggregate turnover.			person who fails to furnish the return required under section 39 by the due date shall be liable to a late fee of one hundred rupees for every day during which such failure continues subject to a maximum of an amount calculated at a quarter percent of his turnover in the State.	
34	Tax Return Preparers	 (1) The appropriate Government may, by rules, prescribe the manner of approval of Tax Return Preparers, their eligibility conditions, duties and obligations, manner of removal and such other conditions as may be relevant for their functioning as a Tax Return Preparer. (2) A registered taxable person may, in the manner prescribed, authorise an approved Tax Return Preparer to furnish the details of outward supplies under section 25, the details of inward supplies under section 26 and the return under section 27, 30 	43	Tax Return Preparers	 (1) The appropriate Government may, by rules, prescribe the manner of approval of Tax Return Preparers, their eligibility conditions, duties and obligations, manner of removal and such other conditions as may be relevant for their functioning as a Tax Return Preparer. (2) A registered taxable person may, in the manner prescribed, authorise an approved Tax Return Preparer to furnish the details of outward supplies under section 32, the details of inward supplies under section 33 and the return under section 34, 39 or section 40, as the case may be, and such other tasks as may be prescribed. 	No Change



	Old Model GST Law June 2016		New Model GST Law Nov 2016			Impact Analysis
Sec(Sub-	Clause	Provision	Section	Clause	Provision	
Sec)			(Sub-			
			section)			
		or section 31, as the case			(3) Notwithstanding anything	
		may be, and such other			contained in sub-section (2), the	
		tasks as may be prescribed.			responsibility for	
		/			correctness of any particulars	
		(3) Notwithstanding			furnished in the return and/or	
		anything contained in sub-			other details filed by	
		section (2), the			the Tax Return Preparer shall	
		responsibility for			continue to rest with the	
		correctness of any			registered taxable person	
		particulars furnished in the			on whose behalf such return	
		return and/or other details			and details are filed.	
		filed by the				
		Tax Return Preparer shall continue to rest with the				
		registered taxable person on whose				
		behalf such return and				
		details are filed.				
	X : PAYMENT OF T					
CHAPTER-I	A . PATIVIENT OF T	HA				
			r	1	1	
35	Payment of tax,	(1) Every deposit made	44	Payment of tax,	(1) Every deposit made towards	Date of credit in the account of appropriate
	penalty,	towards tax, interest,		interest, penalty	tax, interest, penalty, fee or any	government shall be date of deposit in the
	interest and	penalty, fee or any other		and other	other amount by a	electronic cash ledger.
	other amounts	amount by a		amounts	taxable person by internet	
		taxable person by internet			banking or by using credit/debit	
		banking or by using			cards or National	
		credit/debit cards or			Electronic Fund Transfer or Real	
		National Electronic			Time Gross Settlement or by any	
		Fund Transfer or Real Time			other mode,	
		Gross Settlement or by any			subject to such conditions and	
		other mode, subject to such			restrictions as may be	
		conditions and restrictions			prescribed in this behalf,	
		as may be prescribed in this			shall be credited to the	
		behalf, shall be credited to			electronic cash ledger of such	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		the			person to be maintained in	
		electronic cash ledger of			the manner as may be	
		such person to be			prescribed.	
		maintained in the manner			Explanation The date of credit	
		as may be			to the account of the	
		prescribed.			appropriate Government in the	
		Explanation The date of			authorized bank shall be	
		credit to the account of the			deemed to be the date of	
		appropriate Government in			deposit in the electronic cash	
		the			ledger.	
		authorized bank shall be			(2) The input tax credit as self-	
		deemed to be the date of			assessed in the return of a	
		deposit.			taxable person shall be	
		(2) The input tax credit as			credited to his electronic credit	
		self-assessed in the return			ledger, in accordance with	
		of a taxable person shall be			section 36, to be	
		credited to his electronic			maintained in the manner as	
		credit ledger to be			may be prescribed.	
		maintained in the manner			(3) The amount available in the	
		as may be Prescribed.			electronic cash ledger may be	
		(3) The amount available in			used for making any	
		the electronic cash ledger			payment towards tax, interest,	
		may be used for making any			penalty, fees or any other	
		payment towards tax,			amount payable under	
		interest, penalty, fees or			the provisions of the Act or the	
		any other amount payable			rules made thereunder in such	
		under the provisions of the			manner and	
		Act or the rules made			subject to such conditions and	
		thereunder in such manner			within such time as may be	
		and subject to such			prescribed.	
		conditions and within such			(4) The amount available in the	
		time as may be prescribed.			electronic credit ledger may be	
		4) The amount available in			used for making any	
		the electronic credit ledger			payment towards output tax	



	Old Model GST Law June 2016			New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		may be used for making any			payable under the provisions of	
		payment towards tax			the Act or the rules	
		payable under the			made thereunder in such	
		provisions of the Act or the			manner and subject to such	
		rules made			conditions and within such	
		thereunder in such manner			time as may be prescribed.	
		and subject to such			(5) (a) The amount of input tax	
		conditions and within such			credit on account of IGST	
		time as may be prescribed.			available in the electronic	
		(5)(a) The amount of input			credit ledger shall first be	
		tax credit on account of			utilized towards payment of	
		IGST available in the			IGST and the amount	
		electronic			remaining, if any, may be	
		credit ledger shall first be			utilized towards the payment of	
		utilized towards payment of			CGST and SGST, in	
		IGST and the amount			that order.	
		remaining,			(b) The amount of input tax	
		if any, may be utilized			credit on account of CGST	
		towards the payment of			available in the electronic	
		CGST and SGST, in that			credit ledger shall first be	
		order.			utilized towards payment of	
		(b) The amount of input tax			CGST and the amount	
		credit on account of CGST			remaining, if any, may be	
		available in the electronic			utilized towards the payment of	
		credit			IGST.	
		ledger shall first be utilized			(c) The input tax credit on	
		towards payment of CGST			account of CGST shall not be	
		and the amount remaining,			utilized towards payment	
		if any,			of SGST.	
		may be utilized towards the			{CGST Act}	
		payment of IGST.			(b) The amount of input tax	
		(c) The input tax credit on			credit on account of SGST	
		account of CGST shall not			available in the electronic	
		be utilized towards			credit ledger shall first be	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		payment of			utilized towards payment of	
		SGST.			SGST and the amount	
		Note: This provision is to be			remaining, if any, may be	
		incorporated in CGST Act.			utilized towards the payment of	
		(b) The amount of input tax			IGST.	
		credit on account of SGST			(c) The input tax credit on	
		available in the electronic			account of SGST shall not be	
		credit			utilized towards payment	
		ledger shall first be utilized			of CGST.	
		towards payment of SGST			{SGST Act}	
		and the amount remaining,			(6) The balance in the cash or	
		if any,			credit ledger after payment of	
		may be utilized towards the			tax, interest, penalty,	
		payment of IGST.			fee or any other amount	
		(c) The input tax credit on			payable under the Act or the	
		account of SGST shall not be			rules made thereunder	
		utilized towards payment of			may be refunded in accordance	
		CGST.			with the provisions of section 48	
		Note: This provision is to be			and the amount	
		incorporated in SGST Act.			collected as CGST/SGST shall	Amount/Tax/ Other dues to be paid in the
		(6) The balance in the cash			stand reduced to that extent.	order of penalty, interes, tax and fees.
		or credit ledger after			Page 54 of 163	
		payment of tax, interest,			(7) All liabilities of a taxable	
		penalty, fee or any other			person under this Act shall be	
		amount payable under the			recorded and maintained	
		Act or the rules made			in an electronic liability register	
		thereunder may be			as may be prescribed.	
		refunded in accordance			(8) Every taxable person shall	
		with the provisions of			discharge his tax and other dues	
		section 38 and the amount			under this Act or the	
		collected as CGST/SGST			rules made thereunder in the	
		shall stand reduced to that			following order:	
		extent.			(a) self-assessed tax, and other	
		(7) All liabilities of a taxable			dues related to returns of	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub-	Clause	Provision	
560)			section)			
		person under this Act shall			previous tax periods;	
		be recorded and			(b) self-assessed tax, and other	
		maintained in an electronic			dues related to return of current	
		register as may be			tax period;	
		prescribed.			(c) any other amount payable	
		(8) Every taxable person			under the Act or the rules made	
		shall discharge his tax and			thereunder	
		other dues under this Act or			including the demand	
		the rules made thereunder			determined under section 66 or	
		in the following order:			67.	
		(a) self-assessed tax, and			(9) Every person who has paid	
		other dues related to			the tax on goods and/or services	
		returns of previous tax			under this Act shall,	
		periods;			unless the contrary is proved by	
		(b) self-assessed tax, and			him, be deemed to have passed	
		other dues related to return			on the full	
		of current tax period;			incidence of such tax to the	
		(c) any other amount			recipient of such goods and/or	
		payable under the Act or			services.	
		the rules made thereunder			Explanation. 1— For the	
		including			purposes of this section, the	
		the demand determined			expression "tax dues" means	
		under section 51.			the tax payable under this Act	
		(9) Every person who has			and does not include interest,	
		paid the tax on goods			fee and penalty.	
		and/or services under this			Explanation. 2- For the purposes	
		Act shall,			of this section, the expression	
		unless the contrary is			"other dues" means	
		proved by him, be deemed			interest, penalty, fee or any	
		to have passed on the full			other amount payable under the	
		incidence of			Act or the rules made	
		such tax to the recipient of			thereunder.	
		such goods and/or services.				
		Explanation.— For the				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		purposes of this section, the expression "tax dues" means the tax payable under this Act and does not include interest, fee and penalty.				
36	Interest on delayed payment of tax	 (1) Every person liable to pay tax in accordance with the provisions of the Act or rules made thereunder, who fails to pay the tax or any part thereof to the account of the Central or a State Government within the period prescribed, shall, on his own, for the period for which the tax or any part thereof remains unpaid, pay interest at such rate as may be notified, on the recommendation of the Council, by the Central or a State Government. (2) The interest under sub- section (1) shall be calculated from the first day such tax was due to be paid. (3) In case a taxable person makes an undue or excess claim of input tay credit 	45	Interest on delayed payment of tax	 (1) Every person liable to pay tax in accordance with the provisions of the Act or rules made thereunder, who fails to pay the tax or any part thereof to the account of the Central or a State Government within the period prescribed, shall, on his own, for the period for which the tax or any part thereof remains unpaid, pay interest at such rate as may be notified, on the recommendation of the Council, by the Central or a State Government. (2) The interest under sub- section (1) shall be calculated from the first day on which such tax was due to be paid. (3) In case a taxable person makes an undue or excess claim of input tax credit under sub- section (1) of section 27 or 	(1) In case a taxable person makes an undue or excess claim of input tax credit under sub-section (10) (10) of section 37 29 or undue or excess reduction in output tax liability under sub-section (10) (10) of section 38 29A, he shall be liable to pay interest on such undue or excess claim or on such undue or excess reduction, as the case may be, at the prescribed rate for the period computed in the manner prescribed.
		claim of input tax credit under sub-section (10) of section 29, he shall be liable to pay			section (10) of section 37 or undue or excess reduction in output tax liability under sub-section (10)	



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		interest on such undue or excess claim at the prescribed rate for the period computed in			of section 38, he shall be liable to pay interest on such undue or excess claim or on such undue or excess reduction, as the case	
		the manner prescribed.			may be, at the prescribed rate for the period computed in the manner prescribed.	
37	Tax deduction at source	Notwithstanding anything contained to the contrary in this Act, the Central or a State Government may mandate, - (a) a department or establishment of the Central or State Government, or (b) Local authority, or (c) Governmental agencies, or (d) such persons or category of persons as may be notified, by the Central or a State Government on the recommendations of the Council, [hereinafter referred to in this section as "the deductor"], to deduct tax at the rate of one percent from the payment made or credited to the supplier [hereinafter referred to in this section as "the deductee"] of taxable	46	Tax deduction at source	 (1) Notwithstanding anything contained to the contrary in this Act, the Central or a State Government may mandate, - (a) a department or establishment of the Central or State Government, or (b) Local authority, or (c) Governmental agencies, or (d) such persons or category of persons as may be notified, by the Central or a State Government on the recommendations of the Council, [hereinafter referred to in this section as "the deductor"], to deduct tax at the rate of one percent from the payment made or credited to the supplier [hereinafter referred to in this section as "the deductee"] of taxable goods and/or services, notified by the Central or a State Government on the recommendations of the 	



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		goods and/or services,			such supply, under a contract,	
		notified by the Central or a			exceeds five lakh rupees.	
		State Government on the			Explanation. – For the purpose	
		recommendations of the			of deduction of tax specified	
		Council, where the total			above, the value of supply shall	
		value of such supply, under			be taken as the amount	
		a contract, exceeds rupees			excluding the tax indicated in	
		ten lakh.			the invoice.	
		Explanation. – For the			(2) The amount deducted as tax	
		purpose of deduction of tax			under this section shall be paid	
		specified above, the value			to the account of the	
		of supply			appropriate Government by the	
		shall be taken as the			deductor within ten days after	
		amount excluding the tax			the end of the	
		indicated in the invoice.			month in which such deduction	
		(2) The amount deducted as			is made, in the manner	
		tax under this section shall			prescribed.	
		be paid to the credit of the			(3) The deductor shall, in the	
		appropriate Government by			manner prescribed, furnish to	
		the deductor within ten			the deductee a certificate	
		days after the end of the			mentioning therein the contract	
		month in which such			value, rate of deduction,	
		deduction is made, in the			amount deducted,	
		manner prescribed (3) The			amount paid to the appropriate	
		deductor shall, in the			Government and such	
		manner prescribed, furnish			particulars as may be prescribed	
		to the deductee a			in this behalf.	
		certificate			(4) If any deductor fails to	
		mentioning therein the			furnish to the deductee the	
		contract value, rate of			certificate, after deducting the	
		deduction, amount			tax at source, within five days of	
		deducted, amount paid			crediting the amount so	
		to the appropriate			deducted to the appropriate	
		Government and such			Government, the deductor shall	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		particulars as may be			be liable to pay, by way of a late	
		prescribed in this behalf.			fee,	
		(4) If any deductor fails to			a sum of one hundred rupees	
		furnish to the deductee the			per day from the day after the	
		certificate, after deducting			expiry of the five day period	
		the			until the failure is rectified:	
		tax at source, within five			PROVIDED that the amount of	
		days of crediting the			fee payable under this sub-	
		amount so deducted to the			section shall not exceed five	
		appropriate			thousand rupees.	
		Government, the deductor			(5) The deductee shall claim	
		shall be liable to pay, by			credit, in his electronic cash	
		way of a late fee, a sum of			ledger, of the tax deducted	
		rupees			and reflected in the return of	
		one hundred per day from			the deductor furnished under	
		the day after the expiry of			sub-section (3) of	
		the five day period until the			section 34, in the manner	
		failure			prescribed.	
		is rectified:			(6) If any deductor fails to pay to	
		Provided that the amount			the account of the appropriate	
		of fee payable under this			Government the	
		sub-section shall not exceed			amount deducted as tax under	
		rupees			sub-section (1), he shall be liable	
		five thousand.			to pay interest	
		(5) The deductee shall claim			in accordance with the	
		credit, in his electronic cash			provisions of sub-section (1) of	
		ledger, of the tax deducted			section 45, in addition to the	
		and reflected in the return			amount of tax deducted.	
		of the deductor filed under			(7) Determination of the	
		sub-section (5) of section			amount in default under this	
		27, in			section shall be made in the	
		the manner prescribed.			manner specified in section 66	
		(6) If any deductor fails to			or 67, as the case may be.	
		pay to the credit of the			(8) Refund to the deductor or	



Old Model GST	Law June 2016		New Model G	GST Law Nov 2016	Impact Analysis	
Clause	Provision	Section (Sub- section)	Clause	Provision		
	appropriate Government the amount deducted as tax under sub-section (1), he shall be liable to pay interest in accordance with the provisions of section 36, in addition to the amount of tax deducted. (7) Determination of the amount in default under this section shall be made in the manner specified in section 51. (8) Refund to the deductor or the deductee, as the case may be, arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 38: Provided that no refund to deductor shall be granted if the amount deducted has been credited to the electronic cash ledger of the	section		the deductee, as the case may be, arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 48: PROVIDED that no refund to deductor shall be granted if the amount deducted has been credited to the electronic cash ledger of the deductee.		
TRANSFER OF IN						
Transfer of nput tax credit	On utilization of input tax credit availed under the CGST Act for payment of tax dues under the IGST Act as	47	Transfer of input tax credit	On utilization of input tax credit availed under the CGST Act for payment of tax dues under the IGST Act as per sub-section	When SGST is utilized for the payment of IGST, State Government will transfer such amount to Central Government as an internal adjustment.	
	Clause TRANSFER OF IN	appropriate Government the amount deducted as tax under sub-section (1), he shall be liable to pay interest in accordance with the provisions of section 36, in addition to the amount of tax deducted.(7) Determination of the amount in default under this section shall be made in the manner specified in section 51.(8) Refund to the deductor or the deductee, as the case may be, arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 38: Provided that no refund to deductor shall be granted if the amount deducted has been credited to the electronic cash ledger of the deductee.TRANSFER OF INPUT TAX CREDITOn utilization of input tax credit availed under the CGST Act for payment of tax	ClauseProvisionSection (Sub- section)appropriate Government the amount deducted as tax under sub-section (1), he shall be liable to pay interest in accordance with the provisions of section 36, in addition to the amount of tax deducted. (7) Determination of the amount in default under this section shall be made in the manner specified in section 51. (8) Refund to the deductor or the deductee, as the case may be, arising on account of excess or erroneous deduction shall be dealt with in accordance with the provisions of section 38: Provided that no refund to deductor shall be granted if the amount deducted has been credited to the electronic cash ledger of the deductee.47Transfer of nput tax creditOn utilization of input tax credit availed under the CGST Act for payment of tax47	ClauseProvisionSection (Sub- section)Clauseappropriate Government the amount deducted as tax under sub-section (1), he shall be liable to pay interest in accordance with the provisions of section 36, in addition to the amount of tax deducted. (7) Determination of the amount in default under this section shall be made in the manner specified in section 51. (8) Refund to the deductor or the deductee, as the case may be, arising on account of excess or erroneous deduction shall be granted if the amount deducted has been credited to the electronic cash ledger of the deductee.47Transfer of input tax creditTransfer of nput tax creditOn utilization of input tax credit availed under the CGST Act for payment of tax47Transfer of input tax credit	ClauseProvisionSection (Sub- section)ClauseProvisionappropriate Government the amount deducted as tax under sub-section (1), he shall be liable to pay interest in accordance with the provisions of section 36, in addition to the amount of tax deducted.the deducte, as the case may be, arising on account of excess or erroneous deducted.(7) Determination of the amount in default under this section shall be made in the manner specified in section 51.PROVIDED that no refund to deductor.(8) Refund to the deductor or the deducte, as the case may be, arising on account of excess or erroneous deductor shall be granted if the amount deducted has been credited to the delat with in accordance with the provisions of section 38: Provided that no refund to deductes.Transfer of nput tax creditOn utilization of input tax credit availed under the CGST Act for payment of tax47Transfer of input tax creditOn utilization of input tax credit availed under the CGST Act for payment of tax	

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per sub-section (5) of

section 35, the amount





	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		incorporated in SGST Act.				
CHAPTER-X	XI : REFUNDS					
38	Refund of Tax	'1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application in that regard to the proper officer of IGST/CGST/SGST before the expiry of two years from the relevant date in such form and in such manner as may be prescribed: Provided that the limitation of two years shall not apply where such tax or interest or the amount referred to above has been paid under protest. '(2) Subject to the provisions of sub-section (8), a taxable person may claim refund of any unutilized input tax credit at the end of any tax period: Provided that no refund of unutilized input tax credit shall be allowed in cases other than exports or in cases where the credit has	48	Refund of tax	 (1) Any person claiming refund of any tax and interest, if any, paid on such tax or any other amount paid by him, may make an application in that regard to the proper officer of IGST/CGST/SGST before the expiry of two years from the relevant date in such form and in such manner as may be prescribed: PROVIDED that a registered taxable person, claiming refund of any balance in the electronic cash ledger as per sub-section (6) of section 44, may claim such refund in the return furnished under section 34 in such manner as may be prescribed. (2) A specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or 	Time limit of claiming refund as prescribed of 2 years however the same will not be applicable for claiming refund of any balance in electronic cash ledger Specialized agency of UNO or to whom UIN is granted will have to apply refund of tax paid on inward supplies within before the expiry of 6 months from the date of inward supply



	Old Model GST	Law June 2016		New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		accumulated on account of			Embassy of	
		rate of tax on inputs being			foreign countries or any other	
		higher than the rate of tax			person or class of persons as	
		on outputs:			notified under section	
		Provided further that no			49, entitled to a refund of	
		refund of unutilized input			IGST/CGST/SGST paid by it/him	
		tax credit shall be allowed			on inward supplies of	
		in cases where the goods			goods and/or services, may	
		exported out of India are			make an application for such	
		subjected to export duty.			refund to the proper	
					officer, in the form and manner	No refund will allowed except for exports
		(3) The application shall be			prescribed, before the expiry of	or zero rated supplies and inverted duty
		accompanied by—			sixth months	subject in other words refund of
		(a) such documentary			from the last day of the month	accumulated ITC credit against exports
		evidence as may be			in which such supply was	zero rated supplies and supplies having
		prescribed to establish that			received.	inverted duty structure however no refund
		a refund is due to the			(3) Subject to the provisions of	will be allowed on such exports which
		applicant, and			sub-section (10), a taxable	attracts export duties and where refund of
		(b) such documentary or			person may claim refund	duty paid on export supplies have been
		other evidence (including			of any unutilized input tax credit	obtained
		the documents referred to			at the end of any tax period:	
		in section 23A) as the			PROVIDED that no refund of	
		applicant may furnish to			unutilized input tax credit shall	
		establish that the amount			be allowed in cases	
		of tax and interest, if			other than exports including	
		any, paid on such tax or any			zero rated supplies or in cases	
		other amount paid in			where the credit has	
		relation to which such			accumulated on account of rate	
		refund is claimed was			of tax on inputs being higher	
		collected from, or paid by,			than the rate of tax on	
		him and the incidence of			output supplies, other than nil	
		such tax and interest had			rated or fully exempt supplies:	
		not been passed on by him			PROVIDED FURTHER that no	
		to any other person:			refund of unutilized input tax	



	Old Model GST	۲ Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		Provided that where the			credit shall be allowed in	
		amount claimed as refund is			cases where the goods exported	
		less than five lac rupees, it			out of India are subjected to	
		shall not be necessary for			export duty:	
		the applicant to furnish any			PROVIDED ALSO that no refund	
		documentary and other			of input tax credit shall be	
		evidences and instead, he			allowed if the supplier of	
		may file a declaration,			goods or services claims refund	
		based on the documentary			of output tax paid under the	
		or other evidences with			IGST Act, 2016.	
		him, certifying that the			(4) The application shall be	
		incidence of such tax and			accompanied by—	
		interest had not been			(a) such documentary evidence	
		passed on by him to any			as may be prescribed to	
		other person.			establish that a refund is	
		(4) If, on receipt of any such			due to the applicant, and	
		application, the proper			(b) such documentary or other	
		officer is satisfied that the			evidence (including the	
		whole or part of the			documents referred to in	
		amount claimed as refund is			section 30) as the applicant may	
		refundable, he may make			furnish to establish that the	
		an order accordingly and			amount of tax and	
		the amount so determined			interest, if any, paid on such tax	
		shall be credited to the			or any other amount paid in	
		Fund.			relation to which	
		4A) Notwithstanding			such refund is claimed was	
		anything contained in sub-			collected from, or paid by, him	
		section (4), the proper			and the incidence of	
		officer may, in the case of			such tax and interest had not	
		any claim for refund on			been passed on to any other	
		account of export of goods			person:	
		and/or services made by			PROVIDED that where the	
		such category of registered			amount claimed as refund is less	
		taxable persons as may be			than five lac rupees, it	



	Old Model GS	T Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		notified in this behalf,			shall not be necessary for the	
		refund eighty percent of the			applicant to furnish any	
		total amount so claimed,			documentary and other	
		excluding the amount of			evidences and instead, he may	
		input tax credit			file a declaration, based on the	
		provisionally accepted, on a			documentary or other	
		provisional basis, in the			evidences available with him,	
		manner and subject to such			certifying that the incidence of	
		conditions, limitations and			such tax and interest	
		safeguards as may be			had not been passed on to any	
		prescribed and the			other person.	
		remaining twenty percent			Page 58 of 163	
		may be refunded after due			(5) If, on receipt of any such	
		verification of documents			application, the proper officer is	On receipt of refund application and on
		furnished by the applicant			satisfied that the whole	receipt of all documents 90% provisional
		5) The proper officer shall			or part of the amount claimed	refund will be granted
		issue the order under sub-			as refund is refundable, he may	
		section (4) within ninety			make an order	
		days from the date of			accordingly and the amount so	
		receipt of application.			determined shall be credited to	
		Explanation The			the Fund.	
		"application" for the			(6) Notwithstanding anything	
		purpose of this sub-section			contained in sub-section (5), the	
		shall mean complete			proper officer may, in	
		application containing all			the case of any claim for refund	
		information as may be			on account of export of goods	
		prescribed.			and/or services	
		(6) Notwithstanding			made by registered taxable	
		anything contained in sub-			persons, other than such	
		section (4) or sub-section			category of registered	
		(4A), the refundable			taxable persons as may be	
		amount shall, instead of			notified in this behalf, refund on	
		being credited to the Fund,			a provisional basis,	
		be paid to the applicant, if			ninety percent. of the total	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		such amount is relatable to - (a) refund of tax on goods and/or services exported out of India or on inputs used in the goods and/or services which are exported out of India; (b) refund of unutilized input tax credit under sub- section (2); (c) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or (d) the tax or interest borne by such other class of applicants as the Central or a State Government may, on the recommendation of the Council, by notification, specify. (7) Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal or any Court or in any other			amount so claimed, excluding the amount of input tax credit provisionally accepted, in the manner and subject to such conditions, limitations and safeguards as may be prescribed and thereafter make an order under sub-section (5) for final settlement of the refund claim after due verification of documents furnished by the applicant. (7) The proper officer shall issue the order under sub-section (5) within sixty days from the date of receipt of application. <i>Explanation</i> The "application" for the purpose of this sub- section shall mean complete application containing all information as may be prescribed. (8) Notwithstanding anything contained in sub-section (5) or sub-section (6), the refundable amount shall, instead of being credited to the Fund, be paid to the applicant, if such amount is	And balance 10 % amount will be granted within 60 days from the date of application Refund will be given to the tax payer subject to providing evidence of no unjust enrichment for 1. Output duty refund or input duty refund for outward supplies exports 2. Refund to the UIN on tax paid on inward supplies 3. Refund of duty on advances when but supplies has not has been effected 4. Wrong tax paid on misunderstanding of inter state supply or Intrastate supply
		provision of this Act or the rules made thereunder or in any other law for the time			relatable to – (a) refund of tax on goods and/or services exported out of	



	Old Model GS	T Law June 2016	New Model GST Law Nov 2016			Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
-	Clause	being in force, no refund shall be made except as provided in sub-section (6). (8) Notwithstanding anything contained in sub- section (2), where any refund is due under the said sub-section to a registered taxable person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any Court, Tribunal or Appellate Authority by the specified date, the proper officer may— (a) withhold payment of refund due until the said person has submitted the return or paid the tax, interest or penalty, as the case may be; (b) deduct from the refund	(Sub-		India or on inputs or input services used in the goods and/or services which are exported out of India; (b) refund of unutilized input tax credit under sub-section (3); (c) refund of tax paid on a supply which is not provided, either wholly or partially, and for which invoice has not been issued; (d) refund of tax in pursuance of section 70; (e) the tax and interest, if any, or any other amount paid by the applicant, if he had not passed on the incidence of such tax and interest to any other person; or (f) the tax or interest borne by such other class of applicants as the Central or a State Government may, on the recommendation of the Council, by notification,	refund will be withhold till the time return is filled and paid all taxes, interest and penalty dues. Further refund will be adjusted against any dues of taxes, interest , penalties, fees of existing tax regime and GST tax regime.
		due, any tax, interest or penalty which the taxable person is liable to pay but which remains unpaid. Explanation For the purposes of this sub-section the expression "specified date" shall mean— (a) the last date for filing an			specify. (9) Notwithstanding anything to the contrary contained in any judgment, decree, order or direction of the Appellate Tribunal or any Court or in any other provision of this Act or the rules made thereunder or in any	



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
-		appeal under this Act, in a case where no appeal has been filed (b) thirty days after the last date for filing an appeal under this Act, in a case where an appeal has been filed. (9) Notwithstanding anything contained in sub- section (4) or sub-section (4A), where an order giving rise to a refund is the subject matter of an appeal or further proceeding or where any other proceeding under this Act is pending and the Commissioner / Board is of the opinion that grant of such refund is likely to adversely affect the revenue, he may, after giving the taxpayer an opportunity of being heard, withhold the refund till such time as he may determine. (10) Where a refund is withheld under sub-section	(Sub-		other law for the time being in force, no refund shall be made except as provided in sub-section (8). (10) Notwithstanding anything contained in sub-section (3), where any refund is due under the said sub- section to a registered taxable person who has defaulted in furnishing any return or who is required to pay any tax, interest or penalty, which has not been stayed by any Court, Tribunal or Appellate Authority by the specified date, the proper officer may— (a) withhold payment of refund due until the said person has furnished the return or paid the tax, interest or penalty, as the case may be; (b) deduct from the refund due, any tax, interest, penalty, fee or any other amount which the taxable person is liable to pay but which remains unpaid under the Act	Refund will be on hold if Commisioner is of the opinion that grant of refund will adversely affect on revenue in case appeal is filled by either party however opportunity of hearing will be granted. No refund of advance tax paid by casual tax payer or non resident tax payer till the time all returns have been furnished till the date of cancellation of registration
		(9), the taxable person shall be entitled to interest as provided under section 39, if as a result of the appeal or further proceeding he			or under any earlier law. Page 59 of 163 <i>Explanation.</i> - For the purposes of this sub-section, the expression "specified date"	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		becomes entitled to refund.			shall mean—	
		(11) Notwithstanding			(a) the last date for filing an	
		anything contained in this			appeal under this Act, in a case	
		section, no refund under			where no appeal has	
		sub-section (4) or sub-			been filed; or	
		section (4A) shall be paid to			(b) thirty days from the date of	
		an applicant if the amount			filing an appeal under this Act,	
		is less than rupees one			in a case where an	
		thousand.			appeal has been filed.	
		Explanation. — For the			(11) Notwithstanding anything	
		purposes of this section -			contained in sub-section (5) or	
		(A) "refund" includes refund			sub-section (6),	
		of tax on goods and/or			where an order giving rise to a	
		services exported out of			refund is the subject matter of	
		India or on inputs or input			an appeal or	
		services used in the goods			further proceeding or where any	
		and/or services which are			other proceeding under this Act	
		exported out of India, or			is pending and	
		refund of tax on the supply			the Commissioner is of the	
		of goods regarded as			opinion that grant of such	
		deemed exports, or refund			refund is likely to adversely	
		of unutilized input tax credit			affect the revenue in the said	
		as provided under sub-			appeal or other proceeding on	
		section (2).			account of	
		(B) "relevant date" means –			malfeasance or fraud	
		(a) in the case of goods			committed, he may, after giving	
		exported out of India where			the taxable person an	
		a refund of tax paid is			opportunity of being heard,	
		available in			withhold the refund till such	
		respect of the goods			time as he may	
		themselves or, as the case			determine.	
		may be, the inputs or input			(12) Where a refund is withheld	
		services			under sub-section (11), the	
		used in such goods, -			taxable person	
		used in such goods, -			taxable person	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		(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	section)		shall be entitled to interest as provided under section 50, if as a result of the appeal or further proceeding he becomes entitled to refund. (13) Notwithstanding anything to the contrary contained in this section, the amount of advance tax deposited by a casual taxable person or a non-resident taxable person under sub-	
		of dispatch of goods by 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			section (2) of section 24 shall not be refunded unless such person has, in respect of the entire period for which the certificate of registration granted to him had remained in force, furnished all the returns required under section 34. (14) Notwithstanding anything contained in this section, no refund under subsection	
		such deemed exports is filed; (c) in the case of goods returned for being remade, refined, reconditioned, or subjected to any other similar process in any place of business, the date of entry into the place of business for the purposes			refund under subsection (5) or sub-section (6) shall be paid to an applicant if the amount is less than one thousand rupees. <i>Explanation.</i> — For the purposes of this section - 1. "refund" includes refund of tax on goods and/or services exported out of India or on inputs or input services used	



	Old Model GS	T Law June 2016		New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		aforesaid;			in the goods and/or services	
		(d) in the case of services			which are exported	
		exported out of India where			out of India, or refund of tax on	
		a refund of tax paid is			the supply of goods regarded as	
		available in			deemed	
		respect of services			exports, or refund of unutilized	
		themselves or, as the case			input tax credit as provided	
		may be, the inputs or input			under sub-section (3)	
		services used			2. "relevant date" means –	
		in such services, the date of			(a) in the case of goods exported	
		-			out of India where a refund of	
		(i) receipt of payment in			tax paid is available	
		convertible foreign			in respect of the goods	
		exchange, where the supply			themselves or, as the case may	
		of service had			be, the inputs or input	
		been completed prior to the			services used in such goods, -	
		receipt of such payment; or			(i) if the goods are exported by	
		(ii) issue of invoice, where			sea or air, the date on which the	
		payment for the service had			ship or	
		been received in advance			the aircraft in which such goods	
		prior to			are loaded, leaves India, or	
		the date of issue of the			(ii) if the goods are exported by	
		invoice;			land, the date on which such	
		(e) in case where the tax			goods pass	
		becomes refundable as a			the frontier, or	
		consequence of judgment,			(iii) if the goods are exported by	
		decree,			post, the date of despatch of	
		order or direction of			goods by	
		Appellate Authority,			the Post Office concerned to a	
		Appellate Tribunal or any			place outside India;	
		Court, the date of			(b) in the case of supply of	
		communication of such			goods regarded as deemed	
		judgment, decree, order or			exports where a refund of tax	
		direction;			paid is available in respect of the	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
Sec)		(f) in the case of refund of unutilized input tax credit under sub-section (2), the end of the financial year in which such claim for refund arises; and (g) 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.	•		goods, the date on which the return relating to such deemed exports is filed; (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, where the supply of service had been completed prior to the receipt of such payment; or (ii) issue of invoice, where payment for the service 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 unutilized input tax credit under	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					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 by such person; and (h) in any other case, the date of payment of tax.	
			49.	Refund in certain cases	The Central/State Government may, on the recommendation of the Council, by notification, specify any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf, who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid	Specified inward goods and services will only be eligible for refund to a taxable person who has been granted UIN.



	Old Model GST	Law June 2016	New Model GST Law Nov 2016			Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					on the notified supplies of goods or services received by them.	
	elayed refund	If any tax refundable under section 38 to any applicant is not refunded within three months from the date of receipt of application under sub-section (1) of that section, interest at such rate as may be specified in the notification issued by the Central or a State Government on the recommendation of the Council shall be payable in respect of such refund from the date immediately after the expiry of the due date for sanction of refund under section 38 till the date of refund of such tax. Explanation Where any order of refund is made by an Appellate Authority, Tribunal or any Court against an order of the proper officer under sub-section (4) or sub- section	50	Interest on delayed refunds	If any tax ordered to be refunded under section 48 to any applicant is not refunded within sixty days from the date of receipt of application under sub-section (1) of that section, interest at such rate as may be specified in the notification issued by the Central or a State Government on the recommendation of the Council shall be payable in respect of such refund from the date immediately after the expiry of sixty days from the date of receipt of application under the said sub- section till the date of refund of such tax. <i>Explanation.</i> - Where any order of refund is made by an Appellate Authority, Tribunal or any Court against an order of the proper officer under sub- section (5) of section 48, the order passed by the Appellate Authority, Tribunal or, as the case may be, by the Court shall be deemed to be	Mandatory Interest will be payable if refund is not granted within 60 days



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		passed by the Appellate Authority, Tribunal or, as the case may be, by the Court shall be deemed to be an order passed under the said sub- section (4) or sub-section (4A) for			sub-section (5) for the purposes of this section.	
40	Consumer Welfare Fund	the purposes of this section. (1) There shall be established by the Central or a State Government a fund, to be called the Consumer Welfare Fund. (2) There shall be credited to the Fund, in such manner as may be prescribed, - (a) the amount of tax referred to in sub-section (4) or sub-section (4A) of section 38; and (b) any income from investment of the amount credited to the Fund and any other monies received by the Central or a State Government for the	51	Consumer Welfare Fund	 (1) There shall be established by the Central or a State Government a fund, to be called the Consumer Welfare Fund. (2) There shall be credited to the Fund, in such manner as may be prescribed, - (a) the amount of tax referred to in sub-section (4) or sub-section (6) (4A) of section 48; and any income from investment of the amount credited to the Fund and any other monies received by the Central or a State Government for the purposes of this Fund. 	No Change
41	Utilization of the Fund	purposes of this Fund. (1) Any money credited to the Fund shall be utilized by the Central/State	52	Utilization of the Fund	(1) Any money credited to the Fund shall be utilized by the Central/State Government for	No Change



Old Model GST Law June 2016		T Law June 2016		New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		Government for the welfare of the consumers in accordance with such rules as that Government may make in this behalf. (2) The Central/State Government shall maintain or, if it thinks fit, specify the authority which shall maintain, proper and separate account and other relevant records in relation to the Fund in such form as may be prescribed in consultation with the Comptroller and Auditor- General of India.			 the welfare of the consumers in accordance with such rules as that Government may make in this behalf. (2) The Central/State Government shall maintain or, if it thinks fit, specify the authority which shall maintain, proper and separate account and other relevant records in relation to the Fund in such form as may be prescribed in consultation with the Comptroller and Auditor-General of India. 	

	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
CHAPTER-	XII ACCOUNTS AN					
42 (1)	A second and	1) Even up sistered a success	52	A and under an el	1	No Change
42.(1)	Accounts and other records	 Every registered person shall keep and maintain, at his principal place of business, 	53	Accounts and other records	1. very registered taxable person shall keep and maintain, at his principal place of business, as	No Change
		as mentioned in the certificate of registration, a true and correct account of			mentioned in the certificate of registration, a true and correct account of production or	



Old Model GST Law June 2016			New Model GST Law Nov 2016			Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		production			manufacture of goods, of	
		or manufacture of goods, of			inward or outward supply of	
		inward or outward supply			goods and/or services, of stock	
		of goods and/or services, of			of goods, of input tax credit	
		stock			availed, of output tax payable	
		of goods, of input tax credit			and paid, and such other	
		availed, of output tax			particulars as may be prescribed	
		payable and paid, and such			in this behalf:	
		other				
		particulars as may be			Provided that where more than	
		prescribed in this behalf:			one place of business is	
		Provided that where more			specified in the certificate of	
		than one place of business			registration, the accounts	
		is specified in the certificate			relating to each place of	
		of			business shall be kept at such	
		registration, the accounts			places of business concerned:	
		relating to each place of				
		business shall be kept at			Provided further that the	
		such places			registered taxable person may	
		of business concerned:			keep and maintain such	
		Provided further that the			accounts and other particulars	
		registered person may keep			in the electronic form in the	
		and maintain such accounts			manner as may be prescribed.	
		and other particulars in the				
		electronic form in the			(2) The [Commissioner/Chief	
		manner as may be			Commissioner] may notify a	
		prescribed.			class of taxable persons to	
		(2) The			maintain additional accounts or	
		[Commissioner/Chief			documents for such purpose as	
		Commissioner] may notify a			may be specified.	
		class of taxable persons to				
		maintain additional				
		accounts or documents for				
		such purpose as may be				



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		specified.				
		(3) Where the [Commissioner/ Chief Commissioner] considers that any class of taxable persons is not in a position to keep and maintain accounts in accordance with the provisions of this section, he may, for reasons to be recorded in writing, permit such class of taxable persons to maintain accounts in such manner as may be prescribed.			(3) Where the [Commissioner/ Chief Commissioner] considers that any class of taxable persons is not in a position to keep and maintain accounts in accordance with the provisions of this section, he may, for reasons to be recorded in writing, permit such class of taxable persons to maintain accounts in such manner as may be prescribed	
42.4	Accounts and	4. Every registered taxable	53(4)	Accounts and	4. Every registered taxable	No Change
	other records	person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit to the proper officer a copy of the audited statement of accounts, the reconciliation statement under sub-section (2) of section 30 and such other documents in the form and		other records	person whose turnover during a financial year exceeds the prescribed limit shall get his accounts audited by a chartered accountant or a cost accountant and shall submit to the proper officer a copy of the audited annual accounts, the reconciliation statement under sub-section (2) of section 39 and such other documents in the form and manner as may be prescribed in this behalf.	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		manner as may be prescribed in this behalf.				
		NEW CLAUSE	53(5)	Accounts and other records	Subject to the provisions of clause (g) of sub-section (4) of section 17, where the registered taxable person fails to account for the goods and/or services in accordance with sub- section (1), the proper officer shall determine the amount of tax payable on the goods and/or services that are not accounted for, as if such goods and/or services had been supplied by such person and in this regard, the provisions of section 66 or 67, as the case may be, shall apply, <i>mutatis mutandis</i> , for determination of such tax. (6) Every owner or operator of warehouse or godown or any other place used for storage of goods irrespective of whether he is a registered taxable person or not shall maintain records of consigner, consignee and other relevant details of the goods as may be prescribed.	New Clause
43	Period of retention of accounts	(1) Every registered taxable person required to keep and maintain books of account	54.	Period of retention of accounts	Every registered taxable person required to keep and maintain books of account or other records under sub-section (1) of	



-	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		or other records under sub- section (1) of section 42 shall retain them until the expiry of sixty months from the last date of filing of Annual Return for the year pertaining to such accounts and records: Provided that a taxable person, who is a party to an appeal or revision or any other proceeding before any Appellate Authority or Tribunal or Court, whether filed by him or by the department, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceeding for a period of one year after final disposal of such appeal or revision or proceeding, or for the period specified under sub-section (1), whichever is later.			section 53 shall retain them until the expiry of sixty months from the due date of filing of Annual Return for the year pertaining to such accounts and records: PROVIDED that a taxable person, who is a party to an appeal or revision or any other proceeding before any Appellate Authority or Revisional Authority or Tribunal or Court, whether filed by him or by the department, or is under investigation for an offence under Chapter XIX, shall retain the books of account and other records pertaining to the subject matter of such appeal or revision or proceeding or investigation for a period of one year after final disposal of such appeal or revision or proceeding or investigation, or for the period specified above, whichever is later.	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
43.A	Special procedure for removal of goods for certain purposes	The Commissioner may, by special order and subject to conditions as may be specified by him, permit a registered taxable person (hereinafter referred to in this section as the "principal") to send taxable goods, without payment of tax, to a job worker for job- work and from there subsequently send to another job worker and likewise, and may, after completion of job-work, allow to- (a) bring back such goods to any of his place of business, without payment of tax, for supply therefrom on payment of tax within India, or with or without payment of tax for export, as the case may be, or (b) supply such goods from the place of business of a job-worker on payment of tax within India, or with or without payment of tax for export, as the case may be: Provided that the goods shall not be permitted to be	55.	Special procedure for removal of goods for certain purposes	 (1) A registered taxable person (hereinafter referred to in this section as the "principal") may, under intimation and subject to such conditions as may be prescribed, send any inputs and/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, and shall - (a) bring back inputs, after completion of job-work or otherwise, and/or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax; (b) supply such inputs, after completion of job-work or otherwise, and/or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out, to any of his place of business, without payment of tax; (b) supply such inputs, after completion of job-work or otherwise, and/or capital goods, other than moulds and dies, jigs and fixtures, or tools, within one year and three years, respectively, of their being sent out from the place of business of a job-worker on payment of 	Now no permission will be required to be taken for sending goods to job worker. Only intimation will be required. Times limit for bringing goods back is 1 year for inputs and 3 years for capital goods other than moulds, dies , jigs and tools.



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		supplied from the place of business of a job worker in terms of clause (b) unless the "principal" declares the place of business of the job-worker as his additional place of business except in a case- (i) where the job worker is registered under section 19; or (ii) where the "principal" is engaged in the supply of such goods as may be notified in this behalf. (2) The responsibility for accountability of the goods including payment of tax thereon shall lie with the "principal".			 tax within India, or with or without payment of tax for export, as the case may be: PROVIDED that the "principal" shall not supply the goods from the place of business of a job worker in terms of clause (b) unless the said "principal" declares the place of business of the job-worker as his additional place of business except in a case- (i) where the job worker is registered under section 23 ; or (ii) where the "principal" is engaged in the supply of such goods as may be notified by the Commissioner in this behalf. (2) The responsibility for accountability of the inputs and/or capital goods shall lie with the "principal". (3) Where the inputs sent for job-work are not received back by the "principal" after completion of job-work or otherwise in accordance with clause(a) of sub-section (1) or are not supplied from the place of business of the job worker in accordance 	



Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					with clause (b) of sub-section (1)	
					within a period of one year of	
					their being sent	
					out, it shall be deemed that such	
					inputs had been supplied by the	
					principal to the	
					job-worker on the day when the	
					said inputs were sent out.	
					(4) Where the capital goods,	
					other than moulds and dies, jigs	
					and fixtures, or tools,	
					sent for job-work are not	
					received back by the "principal"	
					in accordance with	
					clause(a) of sub-section (1) or	
					are not supplied from the place	
					of business of the	
					job worker in accordance with	
					clause (b) of sub-section (1)	
					within a period of	
					three years of their being sent	
					out, it shall be deemed that such	
					capital goods	
					had been supplied by the	
					principal to the job-worker on	
					the day when the said	
					capital goods were sent out.	
					(5) Notwithstanding anything	
					contained in sub-sections (1)	
					and (2), any waste and	
					scrap generated during the job	
					work may be supplied by the job	
					worker directly	
					from his place of business on	



	Old Model GST Law June 2016			New Mode	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					payment of tax if such job worker is registered, or by the principal, if the job worker is not registered.	
CHAPTER -	- XIV ELECTRONIO	C COMMERCE				
43B	Definitions	In this Chapter, unless the context otherwise requires, - (a) 'aggregator' means a person, who owns and manages an electronic platform, and by means of the application and a communication device, enables a potential customer to connect with the persons providing service of a particular kind under the brand name or trade name of the said aggregator; (b) 'brand name or trade name' means, a brand name or a trade name, whether registered or not, that is to say, a name or a mark, such as an invented word or writing, or a symbol, monogram, logo, label, signature, which			Deleted	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		is used for the purpose of				
		indicating, or so as to				
		indicate a connection, in				
		the course of trade,				
		between a service				
		and some other person				
		using the name or mark				
		with or without any				
		indication of the				
		identity of that person;				
		(c) 'branded Services'				
		means services which are				
		supplied by an electronic				
		commerce				
		operator under its own				
		brand name or trade name,				
		whether registered or not;				
		(d) 'electronic commerce'				
		shall mean the supply or				
		receipt of goods and / or				
		services,				
		or transmitting of funds or				
		data, over an electronic				
		network, primarily the				
		internet, by using any of the				
		applications that rely on the				
		internet, like but not limited				
		to e-mail, instant				
		messaging, shopping carts,				
		Web services, Universal				
		Description, Discovery and				
		Integration (UDDI), File				
		Transfer Protocol (FTP), and				
		Electronic Data Interchange				



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		(EDI), whether or not the payment is conducted online and whether or not the ultimate delivery of the goods and/or services is done by the operator; (e) 'electronic commerce operator' shall include every person who, directly or indirectly, owns, operates or manages an electronic platform that is engaged in facilitating the supply of any goods and/or services or in providing any information or any other services incidental to or in connection there with but shall not include persons engaged in supply of such goods and/or services on their own behalf.				
43C	Collection of tax at source	(1) Notwithstanding anything to the contrary contained in the Act or in any contract, arrangement or memorandum of understanding, every electronic commerce operator (hereinafter	56.	Collection of tax at source	(1) Notwithstanding anything to the contrary contained in the Act or in any contract, arrangement or memorandum of understanding, every electronic commerce operator (hereinafter referred to in this section as the "operator") shall, at the time of credit of	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		referred to in this section as			any amount to the account of	
		the "operator") shall, at the			the supplier of goods and/or	
		time of credit of			services or at the time of	
		any amount to the account			payment of any amount in cash	
		of the supplier of goods			or by any other mode,	
		and/or services or at the			whichever is earlier, collect an	
		time of payment of any			amount, out of the amount	
		amount in cash or by any			payable or paid to the supplier,	
		other mode, whichever is			representing consideration	
		earlier, collect an amount,			towards the supply of goods and	
		out of the amount payable			/or services made through it,	
		or paid to the supplier,			calculated at such rate as may	
		representing consideration			be notified in this behalf by the	
		towards the supply of goods			Central/State Government on	
		and /or services made			the recommendation	
		through it, calculated at			of the Council.	
		such rate as may be notified			(2) The power to collect the	
		in this behalf by the			amount specified in sub-section	
		Central/State Government			(1) shall be without prejudice to	
		on the recommendation			any other mode of recovery	
		of the Council.			from the operator.	
		(2) The power to collect the				
		amount specified in sub-			The amount collected under	
		section (1) shall be without			sub-section (1) shall be paid to	
		prejudice to any other			the account of the	
		mode of recovery from the			appropriate Government by the	
		operator.			operator within ten days after	
		(3) The amount collected			the end of the	
		under sub-section (1) shall			month in which such collection	
		be paid to the credit of the			is made in the manner as may	
		appropriate Government by			be prescribed.	
		the operator within ten			(3) Every operator who collects	
		days after the end of the			the amount specified in sub-	
		month in			section (1) shall furnish	



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		which such collection is			a statement, electronically,	
		made, in the manner			containing the details of	
		prescribed.			outward supplies of goods or	
		(4)(a) Every operator shall,			services effected through it,	
		furnish a statement,			including the supplies of goods	
		electronically, of all			or services returned	
		amounts collected			through it, and the amount	
		under sub-section (1),			collected under sub-section (1)	
		towards outward supplies			during a month, in	
		of goods and/or services			such form and manner as may	
		effected			be prescribed, within ten days	
		through it, during a			after the end of	
		calendar month, in such			such month.	
		form and manner as may be			(4) The supplier who has	
		prescribed,			supplied the goods or services	
		within ten days after the			through the operator shall	
		end of such calendar			claim credit, in his electronic	
		month.			cash ledger, of the amount	
		(b) The statement under			collected and reflected in	
		clause (a) shall contain,			the statement of the operator	
		inter alia, the details of the			furnished under sub-section (4),	
		amount			in the manner	
		collected on behalf of each			prescribed.	
		supplier in respect of all			(5) The details of supplies	
		supplies of goods and/or			furnished by every operator	
		services			under sub-section (4), shall,	
		effected through the			in the manner and within the	
		operator and the details of			period prescribed, be matched	
		such supplies during the			with the	
		said calendar			corresponding details of	
		month.			outward supplies furnished by	
		(5) Any amount collected in			the concerned supplier	
		accordance with the			registered under the Act.	
		provisions of this section			(6) Where the details of	



ENG	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		and paid			outward supplies furnished by	
		to the credit of the			the operator under subsection	
		appropriate Government			(4) do not match with the	
		shall be deemed to be a			corresponding details furnished	
		payment of tax on			by the supplier	
		behalf of the concerned			under section 32, the	
		supplier and the supplier			discrepancy shall be	
		shall claim credit, in his			communicated to both persons	
		electronic cash			in the	
		ledger, of the tax collected			manner and within the time as	
		and reflected in the			may be prescribed.	
		statement of the operator			(7) The amount in respect of	
		filed under			which any discrepancy is	
		sub-section (4), in the			communicated under	
		manner prescribed.			subsection	
		(6) The details of supplies			(7) and which is not rectified by	
		and the amount collected			the supplier in his valid return or	
		under sub-section (1) during			the	
		а			operator in his statement for	
		calendar month, and			the month in which discrepancy	
		furnished by every operator			is communicated,	
		under sub-section (4), shall,			shall be added to the output tax	
		in the			liability of the said supplier,	
		manner and within the			where the value of	
		period prescribed, be			outward supplies furnished by	
		matched with the			the operator is more than the	
		corresponding details of			value of outward	
		outward supplies furnished			supplies furnished by the	
		by the concerned supplier			supplier, in the manner as may	
		in his valid return for the			be prescribed, in his	
		same			return for the month succeeding	
		calendar month or any			the month in which the	
		preceding calendar month.			discrepancy is	
		(7) Where the details of			communicated.	



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Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		outward supply, on which			(8) The concerned supplier shall,	
		the tax has been collected,			in whose output tax liability any	
		as			amount has been	
		declared by the operator			added under sub-section (8), be	
		under sub-section (4) do			liable to pay the tax payable in	
		not match with the			respect of such	
		corresponding			supply along with interest, at	
		details declared by the			the rate specified under sub-	
		supplier under section 25,			section (1) of section	
		the discrepancy shall be			45 on the amount so added	
		communicated			from the date such tax was due	
		to both persons in the			till the date of its	
		manner and within the time			payment.	
		as may be prescribed.			(9) Any authority not below the	
		(8) The value of a supply			rank of Joint Commissioner may	
		relating to any payment in			serve a notice,	
		respect of which any			either before or during the	
		discrepancy			course of any proceeding under	
		is communicated under			this Act, requiring the	
		sub-section (7) and which is			operator to furnish such details	
		not rectified by the supplier			relating to—	
		in his			(a) supplies of goods or services	
		valid return for the month			effected through such operator	
		in which discrepancy is			during any	
		communicated shall be			period, or	
		added to the			(b) stock of goods held by the	
		output liability of the said			suppliers making supplies	
		supplier, in the manner as			through such	
		may be prescribed, for the			operator in the godowns or	
		calendar			warehouses, by whatever name	
		month succeeding the			called,	
		calendar month in which			managed by such operators and	
		the discrepancy is			declared as additional places of	
		communicated.			business	



Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 (9) The concerned supplier shall, in whose output tax liability any amount has been added under sub-section (8), be liable to pay the tax payable in respect of such supply along with interest, at the rate specified under sub- section (1) of section 36 on the amount so added from the date such tax was due till the date of its payment. (10) Any authority not below the rank of Joint Commissioner may, by notice, either before or during the course of any proceeding under this Act, require the operator to furnish such details relating to— (a) supplies of goods and/or services effected through such operator during any period, or (b) stock of goods held by the suppliers making supplies through such operator in the godowns or 			by such suppliers - as may be specified in the notice. (10) Every operator on whom a notice has been served under sub-section (10) shall furnish the required information within fifteen working days of the date of service of such notice. (11) Any person who fails to furnish the information required by the notice served under sub-section (10) shall, without prejudice to any action that is or may be taken under section 85, be liable to a penalty which may extend to twenty-five thousand rupees. <i>Explanation.</i> — For the purposes of this section, the expression 'concerned supplier' shall mean the supplier of goods and/or services making supplies through the operator.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		warehouses, by whatever name called, managed by				
		such				
		operators and declared as				
		additional places of				
		business by such suppliers -				
		as may be specified in the				
		notice.				
		(11) Every operator on				
		whom a notice has been				
		served under sub-section				
		(10) shall				
		furnish the required				
		information within five				
		working days of the date of				
		service of such				
		notice.				
		(12) Any person who fails to furnish the information				
		required by the notice				
		served				
		under sub-section (10) shall,				
		without prejudice to any				
		action that is or may be				
		taken				
		under section 66, be liable				
		to a penalty which may				
		extend to rupees twenty-				
		five				
		thousand.				
		Explanation— For the				
		purposes of this section, the				
		expression 'concerned				
		supplier' shall				



Old Model GST Law June 2016				New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		mean the supplier of goods and/or services making supplies through the operator."				
CHAPTER-	-XV ASSESSMENT					
44	Self- Assessment	Every registered taxable person shall himself assess the taxes payable under this Act and furnish a return for each tax period as specified under section 27. Explanation.— For the purposes of this section, where goods received in pursuance of an inward supply are returned by the recipient to the supplier within a period of six months from the date of the relevant invoice, the tax payable on such return supply shall be equal to the input tax credit availed of earlier in respect of such inward supply.	57.	Self-Assessment	Every registered taxable person shall himself assess the taxes payable under this Act and furnish a return for each tax period as specified under section 34.	No Change
44A.	Provisional Assessment	 (1) Where the taxable person is unable to determine the value of goods and/or services or determine the rate of tax applicable thereto, he may request the proper officer 	58.	Provisional Assessment	(1) Where the taxable person is unable to determine the value of goods and/or services or determine the rate of tax applicable thereto, he may request the proper officer in writing giving	No Significant change



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		in writing giving reasons for payment of tax on a provisional basis and the proper officer may pass an order allowing payment of tax on provisional basis at such rate or on such value as may be specified by him. (2) The payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form as may be prescribed in this behalf, and with such surety or security as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed. (3) The proper officer shall, within a period not exceeding six months from the date of the communication of the order issued under sub-			reasons for payment of tax on a provisional basis and the proper officer may pass an order allowing payment of tax on provisional basis at such rate or on such value as may be specified by him. (2) The payment of tax on provisional basis may be allowed, if the taxable person executes a bond in such form as may be prescribed in this behalf, and with such surety or security as the proper officer may deem fit, binding the taxable person for payment of the difference between the amount of tax as may be finally assessed and the amount of tax provisionally assessed. (3) The proper officer shall, within a period not exceeding six months from the date of the communication of the order issued under sub-section (1), pass the final assessment order after taking into account such information as may be required for finalizing the assessment: PROVIDED that the period	
		order issued under sub- section (1), pass the final			specified in this sub-section	



e ente	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		assessment			may, on sufficient cause	
		order after taking into			being shown and for reasons to	
		account such information as			be recorded in writing, be	
		may be required for			extended by the	
		finalizing the			Joint/Additional Commissioner	
		assessment:			for a further period not	
		Provided that the period			exceeding six months and by	
		specified in this sub-section			the Commissioner for such	
		may, on sufficient cause			further period as he may deem	
		being			fit.	
		shown and for reasons to			(4) The taxable person shall be	
		be recorded in writing, be			liable to pay interest on any tax	
		extended by the			payable on the	
		Joint/Additional			supply under provisional	
		Commissioner for a further			assessment but not paid on the	
		period not exceeding six			due date specified under	
		months and by the			sub-section (7) of section 34 or	
		Commissioner			the rules made thereunder at	
		for such further period as			the rate specified	
		he may deem fit.			under sub-section (1) of section	
		(4) The taxable person shall			45, from the first day after the	
		be liable to pay interest on			due date of	
		any amount payable to the			payment of tax in respect of the	
		Central/State Government,			said goods and/or services till	
		consequent to the order for			the date of actual payment,	
		final assessment under			whether such amount is paid	
		subsection			before or after the issue of	
		(3), at the rate specified			order for final assessment.	
		under sub-section (1) of			Where the taxable person is	
		section 36, from the first			entitled to a refund consequent	
		day			to the order for final	
		after the due date of			assessment under sub-section	
		payment of tax in respect of			(3), subject to sub-section (8) of	
		the said goods and/or			section 48,	



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		services till the date of actual payment, whether such amount is paid before or after the issue of order for final assessment. (5) Where the taxable person is entitled to a refund consequent to the order for final assessment under sub- section (3), subject to sub- section (6) of section 38, interest shall be paid on such refund as			interest shall be paid on such refund as provided in section 50.	
45(1)(2)(3)	Scrutiny of returns	 provided in section 39. (1) The proper officer may scrutinize the return and related particulars furnished by the taxable person to verify the correctness of the return in such manner as may be prescribed. (2) The proper officer shall inform the taxable person of the discrepancies noticed, if any, after such scrutiny in such manner as may be prescribed and seek his explanation thereto. (3) In case the explanation is found acceptable, the taxable person shall be 	59	Scrutiny of returns	 (1) The proper officer may scrutinize the return and related particulars furnished by the taxable person to verify the correctness of the return in such manner as may be prescribed. (2) The proper officer shall inform the taxable person of the discrepancies noticed, if any, after such scrutiny in such manner as may be prescribed and seek his explanation thereto. (3) In case the explanation is found acceptable, the taxable person shall be informed accordingly and no further 	No Significant change



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		informed accordingly and			action shall be taken in this	
		no further action shall be			regard.	
		taken in this regard.			(4) In case no satisfactory	
		In case no satisfactory			explanation is furnished within a	
		explanation is furnished			period of thirty days of	
		within a period of thirty			being informed by the proper	
		days of being informed by			officer or such further period as	
		the proper officer or such			may be permitted	
		further period as may be			by him or where the taxable	
		permitted by him or where			person, after accepting the	
		the taxable person, after			discrepancies, fails to	
		accepting the discrepancies,			take the corrective measure in	
		fails to take the corrective			his return for the month in	
		measure within a			which the discrepancy	
		reasonable period, the			is accepted, the proper officer	
		proper officer may initiate			may initiate appropriate action	
		appropriate action including			including those	
		those under section 49, 50			under section 63, 64 or section	
		or section 60, or proceed to			79, or proceed to determine the	
		determine the tax and			tax and other	
		other dues under sub-			dues under sub-section (7) of	
		section (6) of section 51 A			section 66 or under sub-section	
		or under subsection (6) of			(7) of section 67.	
		section 51 B.				
46.1	Assessment	Where a registered taxable	60. (1)	Assessment of	(1) Where a registered taxable	No Significant change
	of non-filers	person fails to furnish the		non-filers of	person fails to furnish the return	
	of returns	return required under		returns	required under	
		section			section 34 or section 40, even	
		27 or section 31, even after			after the service of a notice	
		the service of a notice			under section 41, the	
		under section 32, the			proper officer may proceed to	
		proper officer			assess the tax liability of the said	
		may, after allowing a period			person to the	
		of fifteen days from the			best of his judgement taking	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		date of service of the notice, proceed to assess the tax liability of the said person to the best of his judgement taking into account all the relevant material which is available or which he has gathered and issue an assessment order within the time limit specified in sub-section (7) of section 51A or sub-section (7) of section 51B, as the case may be.			into account all the relevant material which is available or which he has gathered and issue an assessment order within the time limit specified in sub- section (8) of section 67.	
46.2	Assessment of non-filers of returns	 (2) Where the taxable person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn. Explanation.— For removal of doubts it is clarified that nothing in this section shall preclude the payment of interest under section 36 or payment of late fee under section 33. 	60. (2)	Assessment of non-filers of returns	(2) Where the taxable person furnishes a valid return within thirty days of the service of the assessment order under sub-section (1), the said assessment order shall be deemed to have been withdrawn. <i>Explanation.</i> — Nothing in this section shall preclude the liability for payment of interest under section 45 and/or for payment of late fee under section 42.	No Significant change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
47.	Assessment of unregistered persons	Where a taxable person fails to obtain registration even though liable to do so, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement for the relevant tax periods and issue an assessment order within a period of five years from the due date for filing of the annual return for the year to which the tax not paid relates: Provided that no such assessment order shall be passed without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.	61.	Assessment of unregistered persons	Notwithstanding anything to the contrary contained in section 66 or section 67, where a taxable person fails to obtain registration even though liable to do so, the proper officer may proceed to assess the tax liability of such taxable person to the best of his judgement for the relevant tax periods and issue an assessment order within a period of five years from the due date for filing of the annual return for the year to which the tax not paid relates: PROVIDED that no such assessment order shall be passed without giving a notice to show cause and without giving the person a reasonable opportunity of being heard.	No Significant change
48.1	Summary assessment in certain special cases	 (1) The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of [Additional/Joint Commissioner], proceed to assess the tax liability of 	62(1)	Summary assessment in certain special cases	(1) The proper officer may, on any evidence showing a tax liability of a person coming to his notice, with the previous permission of [Additional/Joint Commissioner], proceed to assess the tax liability of such person to protect the interest of revenue and issue an	No Change



C BALL	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		such person to protect the interest of revenue and issue an assessment order, if he has sufficient grounds to believe that any delay in doing so will adversely affect the interest of revenue: Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and pay tax and amount due under this section.			assessment order, if he has sufficient grounds to believe that any delay in doing so will adversely affect the interest of revenue: Provided that where the taxable person to whom the liability pertains is not ascertainable and such liability pertains to supply of goods, the person in charge of such goods shall be deemed to be the taxable person liable to be assessed and pay tax and amount due under this section.	
48.2	Summary assessment in certain special cases	On any application made within thirty days from the date of receipt of order passed under sub-section (1) by the taxable person or on his own motion, if the Additional/Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 51.	62. (2)	Summary assessment in certain special cases	On any application made within thirty days from the date of receipt of order passed under sub-section (1) by the taxable person or on his own motion, if the Additional/Joint Commissioner considers that such order is erroneous, he may withdraw such order and follow the procedure laid down in section 66 or 67 .	No Significant change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
CHAPTER	-XVI AUDIT	1				
49.	Audit by tax authorities	The [Commissioner of CGST/Commissioner of SGST] or any officer authorised by him, by way of a general or a specific order, may undertake audit of the business transactions of any taxable person for such period, at such frequency and in such manner as may be prescribed. (2) The tax authorities referred to in sub-section (1) may conduct audit at the place of business of the taxable person and/or in their office. (3) The taxable person shall be informed, by way of a notice, sufficiently in advance, not less than fifteen working days, prior to the conduct of audit in the manner prescribed.	63.	Audit by tax authorities	 (1) The [Commissioner of CGST/Commissioner of SGST] or any officer authorised by him, by way of a general or a specific order, may undertake audit of any taxable person for such period, at such frequency and in such manner as may be prescribed. (2) The tax authorities referred to in sub-section (1) may conduct audit at the place of business of the taxable person and/or in their office. (3) The taxable person shall be informed, by way of a notice, sufficiently in advance, not less than fifteen working days, prior to the conduct of audit in the manner prescribed. 	On conclusion of audit, audit observations have to be informed to taxpayer with in 30 days and also record taxable persons rights and obligations and reasons for the findings.
49.4.	Audit by tax authorities	The audit under sub-section (1) shall be carried out in a transparent manner and completed within a period of three months from the date of commencement of	63.(4)	Audit by tax authorities	The audit under sub-section (1) shall be completed within a period of three months from the date of commencement of audit:	No Significant change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		audit: Provided that where the [Commissioner] is satisfied that audit in respect of such taxable person cannot be completed within three months from the date of commencement of audit, he may, for the reasons to be recorded in writing, extend the period by a further period not exceeding six months. Explanation For the purposes of this sub- section, 'commencement of audit' shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the taxable person or the actual institution of audit at the place of business, whichever is later.			Provided that where the [Commissioner] is satisfied that audit in respect of such taxable person cannot be completed within three months from the date of commencement of audit, he may, for the reasons to be recorded in writing, extend the period by a further period not exceeding six months. Explanation For the purposes of this sub-section, commencement of audit' shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the taxable person or the actual institution of audit at the place of business, whichever is later.	
49.5	Audit by tax authorities	 (5) During the course of audit, the authorised officer may require the taxable person, (i) to afford him the 	63(5)	Audit by tax authorities	 (5) During the course of audit, the authorised officer may require the taxable person, (i) to afford him the necessary facility to verify the books of 	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		necessary facility to verify the books of account or other documents as he may require and which may be available at such place, (ii) to furnish such information as he may require and render assistance for timely completion of the audit.			account or other documents as he may require and which may be available at such place, (ii) to furnish such information as he may require and render assistance for timely completion of the audit.	
49.6	Audit by tax authorities	On conclusion of audit, the proper officer shall without delay inform the taxable person, whose records are audited, of the findings, the taxable person's rights and obligations and the reasons for the findings.	63. (6)	Audit by tax authorities	On conclusion of audit, the proper officer shall within thirty days, inform the taxable person, whose records are audited, of the findings, the taxable person's rights and obligations and the reasons for the findings.	No Change
49.7	Audit by tax authorities	Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit erroneously availed, the proper officer may initiate action under section 51.	63. (7)	Audit by tax authorities	Where the audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 66 or 67.	No Change
50(1)	Special audit	 (1) If at any stage of scrutiny, enquiry, investigation or any other proceedings before him, any officer not below the rank of 	64. (1)	Special audit	If at any stage of scrutiny, enquiry, investigation or any other proceedings before him, any officer not below the rank of [Deputy/Assistant Commissioner] having	



	Old Model GS	Γ Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		[Deputy/Assistant Commissioner] having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or the credit availed is not within the normal limits, he may, with the prior approval of the [Commissioner], direct such taxable person by notice in writing to get his records including books of account examined and audited BY a chartered accountant or a cost accountant as may be nominated by the [Commissioner] in this behalf.			regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the value has not been correctly declared or the credit availed is not within the normal limits, he may, with the prior approval of the {Commissioner}, direct such taxable person by a communication in writing to get his records including books of account examined and audited by a chartered accountant or a cost accountant as may be nominated by the {Commissioner} in this behalf.	
50(2)(3) (4)(5)	Special audit	(2) The chartered accountant or cost accountant so nominated shall, within the period of ninety days, submit a report of such audit duly signed and certified by him to the said [Deputy/Assistant Commissioner] mentioning therein such other particulars as may be specified:		Special audit	 (2) The chartered accountant or cost accountant so nominated shall, within the period of ninety days, submit a report of such audit duly signed and certified by him to the said [Deputy/Assistant Commissioner] mentioning therein such other particulars as may be specified: Provided that the proper officer may, on an application made to him in this behalf by the 	No Change



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		Provided that the proper			taxable person or the chartered	
		officer may, on an			accountant or cost accountant	
		application made to him in			or for any material and	
		this behalf by the			sufficient reason, extend the	
		taxable person or the			said period by another ninety	
		chartered accountant or			days.	
		cost accountant or for any			(3) The provision of sub-section	
		material and			(1) shall have effect	
		sufficient reason, extend			notwithstanding that the	
		the said period by another			accounts of the taxable person	
		ninety days.			have been audited under any	
		(3) The provision of sub-			other provision of this Act	
		section (1) shall have effect			or any other law for the time	
		notwithstanding that the			being in force or otherwise.	
		accounts of the taxable			(4) The taxable person shall be	
		person have been audited			given an opportunity of being	
		under any other provision			heard in respect of any	
		of this Act			material gathered on the basis	
		or any other law for the			of special audit under sub-	
		time being in force or			section (1) which is proposed	
		otherwise.			to be used in any proceedings	
		(4) The taxable person shall			under this Act or rules made	
		be given an opportunity of			thereunder.	
		being heard in respect of			(5) The expenses of, and	
		any			incidental to, the examination	
		material gathered on the			and audit of records under	
		basis of special audit under			sub-section (1), including the	
		sub-section (1) which is			remuneration of such chartered	
		proposed			accountant or cost	
		to be used in any			accountant, shall be determined	
		proceedings under this Act			and paid by the [Commissioner]	
		or rules made thereunder.			and that such	
		(5) The expenses of, and			determination shall be final.	
1		incidental to, the				



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		examination and audit of records under sub-section (1), including the remuneration of such chartered accountant or cost accountant, shall be determined and paid by the [Commissioner] and that such determination shall be final.				
50(6)	Special audit	Where the special audit conducted under sub- section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit erroneously availed, the proper officer may initiate action under section 51.	64 (6)	Special audit	Where the special audit conducted under sub-section (1) results in detection of tax not paid or short paid or erroneously refunded, or input tax credit wrongly availed or utilised, the proper officer may initiate action under section 66 or 67, as the case may be.	No Change
		New Clause	65.	Power of CAG to call for information	The proper officer shall, upon request made in this behalf, make available to the Comptroller and Auditor General of India or an officer authorised by him, information, records and returns furnished under the Act, required for conduct of audit as required under the Comptroller and Auditor General's (Duties, Powers and Conditions of Service) Act (56 of	New section has been inserted so as to call the information records and returns from proper officer and not the taxpayer. Further, officers of CAG has been excluded as officers as CGST/ SGST/ IGST.



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					1971).	
CHAPTER -	– XVII DEMANDS	AND RECOVERY				
51 A	Determinatio n of tax not paid or short paid or erroneously refunded	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for any reason other than fraud or any willfulmisstatement or suppression of facts		Deleted		
CHAPTER –	XIV : DEMANDS	AND RECOVERY			<u> </u>	
51A(1)	Determinatio n of tax not paid or short paid or erroneously refunded	(1) Where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized for any reason, other than the reason of fraud or any willful- misstatement or suppression of facts to evade tax, the proper officer shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously	66. 1	Determination of tax not paid or short paid or erroneously refunded	(1) Where any tax has not been paid or short paid or erroneously refunded, or where input tax credit has been wrongly availed or utilized for any reason, other than the reason of fraud or any willful- misstatement or suppression of facts to evade tax, the proper officer shall serve notice on the person chargeable with tax which has not been so paid or to whom the refund has erroneously been made, or who has wrongly availed or utilized input tax credit, requiring him to	



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		been made, or who has wrongly availed or utilized input tax credit, requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 36 and penalty leviable under the provisions of this Act or the rules made thereunder.			show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 45 and penalty leviable under the provisions of this Act or the rules made thereunder.	
51. A(2)	Determinatio n of tax not paid or short paid or erroneously refunded	 (2) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for such periods other than those covered under subsection(1), on the person chargeable with tax. The service of such statement shall be deemed to be service of notice on such person under the aforesaid sub-section (1), subject to the condition that the grounds relied upon for 		Determination of tax not paid or short paid or erroneously refunded	(2) Where a notice has been issued for any period under sub- section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for such periods other than those covered under subsection(1), on the person chargeable with tax. The service of such statement shall be deemed to be service of notice on such person under the aforesaid sub-section (1), subject to the condition that the grounds relied upon for such tax periods other than those covered under sub- section (1) are the same as are mentioned in the earlier notice.	No Change



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		such tax periods other than those covered under sub- section (1) are the same as are mentioned in the earlier notice.				
		New Clause	66	Determination of tax not paid or short paid or erroneously refunded	The proper officer shall issue the notice under sub-section (1) at least three months prior to the time limit specified in sub-section (8) for issuance of order.	It is a very welcome provision. Proper officer will have to issue Show cause notice atleast 3 months prior to the period prescribed of issuance of order i.e. 3 years from the date covering the period on which demand has been issued. In case of demand without having any allegation of suppression of fact etc. Though intention is good, it will put pressure on the tax payer to file immediate reply and attend hearing.
51. A(3)	Determinatio n of tax not paid or short paid or erroneously refunded	The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub- section (2), pay the amount of tax along with interest payable under section 36 and a penalty equivalent to fifteen per cent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment. The proper officer, on receipt of such information,	66	Determination of tax not paid or short paid or erroneously refunded	The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3), pay the amount of tax along with interest payable thereon under section 45 on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment. The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or,	



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		shall not serve any notice under subsection (1) or, as the case may be, the statement under sub- section (2), in respect of the tax so paid or any penalty leviable under the provisions of this Act or the rules made there under.			as the case may be, the statement under sub-section (3), in respect of the tax so paid or any penalty leviable under the provisions of this Act or the rules made there under.	
51. B. 4	Determinatio n of tax not paid or short paid or erroneously refunded	 (4) Where the proper officer is of the opinion that the amount paid under sub- section (3) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable. 	66. 4	Determination of tax not paid or short paid or erroneously refunded	Where the proper officer is of the opinion that the amount paid under sub-section (4) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.	
51.B 5	Determinatio n of tax not paid or short paid or erroneously refunded	Where any person chargeable with tax under sub-section (1) or under sub-section (2) pays the said tax along with interest payable under section 36 and a penalty equivalent to twenty five per cent of such tax within thirty days of communication of the notice, all proceedings in respect of the said tax shall be deemed to be concluded.	66.	Determination of tax not paid or short paid or erroneously refunded	Where any person chargeable with tax under sub-section (1) or under sub-section (3) pays the said tax along with interest payable under section 45 within thirty days of issue of show cause notice, no penalty shall be payable and all proceedings in respect of the said notice shall be deemed to be concluded.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
51 .B. 6	Determinatio n of tax not paid or short paid or erroneously refunded	The proper officer shall, after considering the representation, if any, made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.	66. 6	Determination of tax not paid or short paid or erroneously refunded	The proper officer shall, after considering the representation, if any, made by person chargeable with tax, determine the amount of tax, interest and a penalty equivalent to ten percent of tax or ten thousand rupees, whichever is higher, due from such person and issue an order.	
51.B 7	Determinatio n of tax not paid or short paid or erroneously refunded	The proper officer shall issue the order under sub- section (6) within a period of five years from the due date or the actual date, whichever is earlier, for filing of annual return for the year to which the tax not paid or short paid or input tax credit wrongly availed or utilized relates or, as the case may be, within five years from the date of erroneous refund.	66 8	Determination of tax not paid or short paid or erroneously refunded	 (7) (7) The proper officer shall issue the order under sub- section (7) within three years from the due date for filing of annual return for the year to which the tax not paid or short paid or input tax credit wrongly availed or utilized relates or, as the case may be, within three years from the date of erroneous refund. 	
51.B	Determinatio n of tax not paid or short paid or erroneously refunded	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful-misstatement or suppression of facts	67.	Determination of tax not paid or short paid or erroneously refunded	DELETED	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
51. B.1	Determinatio n of tax not paid or short paid or erroneously refunded	Where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized by reason of fraud, or any willful misstatement or suppression of facts to evade tax, the proper officer shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilized input tax credit requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 36 and a penalty equivalent to the tax specified in the notice.	67.	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts	(1) Where any tax has not been paid or short paid or erroneously refunded or where input tax credit has been wrongly availed or utilized by reason of fraud, or any willful- misstatement or suppression of facts to evade tax, the proper officer shall serve notice on the person chargeable with tax which has not been so paid or which has been so short paid or to whom the refund has erroneously been made, or who has wrongly availed or utilized input tax credit requiring him to show cause why he should not pay the amount specified in the notice along with interest payable thereon under section 45 and a penalty equivalent to the tax specified in the notice.	It is a very welcome provision. Proper officer will have to issue Show cause notice atleast 6 months prior to the period prescribed of issuance of order i.e. 3 years from the date covering the period on which demand has been issued. In case of demand having allegation of suppression of fact etc.
		NEW CLAUSE	67.2	Determination of tax not paid or short paid or erroneously	The proper officer shall issue the notice under sub-section (1) at least six months prior to the time limit specified in sub-	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
				refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts	section (8) for issuance of order.	
51.B .2	Determinatio n of tax not paid or short paid or erroneously refunded	 (2) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for such periods other than those covered under sub-section (1), on the person chargeable with tax. The service of such statement shall be deemed to be service of notice on such person under the aforesaid sub-section (1), subject to the condition that the grounds relied upon for such periods other than 	67.3	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts	 (3) Where a notice has been issued for any period under sub-section (1), the proper officer may serve a statement, containing the details of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized for such periods other than those covered under sub-section (1), on the person chargeable with tax. The service of such statement shall be deemed to be service of notice on such person under the sub-section (1), subject to the condition that the grounds relied upon for such periods other than those covered under sub-section (1) are the same as are mentioned in the earlier 	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		section(1) are the same as are mentioned in the earlier notice.				
51.B.3	Determinatio n of tax not paid or short paid or erroneously refunded	The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub- section (2), pay the amount of tax along with interest payable under section 36 and a penalty equivalent to fifteen per cent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment. The proper officer, on receipt of such information, shall not serve any notice under subsection (1) or, as the case may be, the statement under sub- section (2), in respect of the tax so paid or any penalty leviable under the provisions of this Act or the rules made	67.4	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts	(4) The person chargeable with tax may, before service of notice under sub-section (1) or, as the case may be, the statement under sub-section (3) , pay the amount of tax along with interest payable under section 45 and a penalty equivalent to fifteen per cent of such tax on the basis of his own ascertainment of such tax or the tax as ascertained by the proper officer and inform the proper officer in writing of such payment. The proper officer, on receipt of such information, shall not serve any notice under sub-section (1) or, as the case may be, the statement under sub-section (3) , in respect of the tax so paid or any penalty leviable under the provisions of this Act or the rules made there under.	No Change



E	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		there under.				
51 B 4	Determinatio n of tax not paid or short paid or erroneously refunded	Where the proper officer is of the opinion that the amount paid under sub- section (3) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.	67.5	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts	Where the proper officer is of the opinion that the amount paid under sub-section (4) falls short of the amount actually payable, he shall proceed to issue the notice as provided for in sub-section (1) in respect of such amount which falls short of the amount actually payable.	
51. B.5	Determinatio n of tax not paid or short paid or erroneously refunded	Where any person chargeable with tax under sub-section (1) or under sub-section (2) pays the said tax along with interest payable under section 36 and a penalty equivalent to twenty five per cent of such tax within thirty days of communication of the notice, all proceedings in respect of the said tax shall be deemed to be concluded.	67.6	Determination of tax not paid or short paid or erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts	Where any person chargeable with tax under sub-section (1) or under subsection (3) pays the said tax along with interest payable under section 45 and a penalty equivalent to twenty five per cent of such tax within thirty days of issue of the notice, all proceedings in respect of the said notice shall be deemed to be concluded.	For payment of penalty at reduced rate of 25% 30 days will be counted from the date of issue of order (to be confirmed from outward register or sending of email) rather than the date of communication.
51. B.6	Determinatio n of tax not paid or short	The proper officer shall, after considering the representation, if any,	67.7	Determination of tax not paid or short paid or	(7) The proper officer shall, after considering the representation, if any, made by the	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
	paid or erroneously refunded	made by the person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.		erroneously refunded or input tax credit wrongly availed or utilized by reason of fraud or any willful misstatement or suppression of facts	person chargeable with tax, determine the amount of tax, interest and penalty due from such person and issue an order.	
51 B 8	Determinatio n of tax not paid or short paid or erroneously refunded	Where any person served with an order issued under sub-section (6) pays the tax along with interest payable thereon under section 36 and a penalty equivalent to fifty percent of such tax within thirty days of the communication of order, all proceedings in respect of the said tax shall be deemed to be concluded.	67.8	Determination of tax not paid or short paid or erroneously refunded	 (8) Where any person served with an order issued under subsection (7) pays the tax along with interest payable thereon under section 45 and a penalty equivalent to fifty percent of such tax within thirty days of the communication of order, all proceedings in respect of the said tax shall be deemed to be concluded. Explanation The expression —suppression shall mean nondeclaration of facts or information which a taxable person is statutorily required to declare in the return, statement, report or any other document furnished under the Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by 	No Change



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					the proper officer.	
51 B 8	Determinatio n of tax not paid or short paid or erroneously refunded	Where any person served with an order issued under sub-section (6) pays the tax along with interest payable thereon under section 36 and a penalty equivalent to fifty percent of such tax within thirty days of the communication of order, all proceedings in respect of the said tax shall be deemed to be concluded.	67.9	Determination of tax not paid or short paid or erroneously refunded	(9) Where any person served with an order issued under sub- section (7) pays the tax along with interest payable thereon under section 45 and a penalty equivalent to fifty percent of such tax within thirty days of the communication of order, all proceedings in respect of the said tax shall be deemed to be concluded. <i>Explanation.</i> - The expression "suppression" shall mean non- declaration of facts or information which a taxable person is statutorily required to declare in the return, statement, report or any other document furnished under the Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer.	No Change
51 C 2	Determinatio n of tax not paid or short paid or erroneously	Where any Appellate Authority or Tribunal or Court concludes that the notice issued under sub-section B	68. 2	General provisions relating to determination of tax	Where any Appellate Authority or Tribunal or Court concludes that the notice issued under sub-section (1) or (3) of section 67 is not sustainable for the	No Change



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
	refunded	(1) or B (2) is not sustainable for the reason that the charges of fraud or any willful mis- statement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person for the period of three years, deeming as if the notice were issued under sub-section A (1) or A (2).			reason that the charges of fraud or any wilful mis-statement or suppression of facts to evade tax has not been established against the person to whom the notice was issued, the proper officer shall determine the tax payable by such person for the period of three years, deeming as if the notice were issued under sub-section (1) or (3) of section 66	
51 C 3	Determinatio n of tax not paid or short paid or erroneously refunded	An opportunity of personal hearing shall be granted where a request is received in writing from the person chargeable with tax or penalty, or where any adverse decision is contemplated against such person.	68. 3	General provisions relating to determination of tax	Where any order is required to be issued in pursuance of the direction of the Tribunal or a Court, such order shall be issued within two years from the date of communication of the said direction.	This is very welcome provision when matter is remanded by tribunal or court such order has to be issued with 2 years.
51 C 9	Determinatio n of tax not paid or short paid or erroneously refunded	(9) The adjudication proceedings shall be deemed to be concluded if the order is not issued within three years as provided for in sub-section	68. 10	General provisions relating to determination of tax	The adjudication proceedings shall be deemed to be concluded if the order is not issued within three years as provided for in sub-section (8) of section 66 or within five years as	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		A (7) or within five years as provided for in sub- section B (7).			provided for in sub-section (8) of section 67.	
51 C 10	Determinatio n of tax not paid or short paid or erroneously refunded	(10) An issue on which the First Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the First Appellate Authority or the Appellate Tribunal or as the case may be, the High Court is pending, the period spent between the date of the decision of the First Appellate Authority and the date of decision of the Appellate Tribunal or the date of decision of the Appellate Tribunal or the date of the decision of the Appellate Tribunal and the date of the decision of the High Court or as the case may be, the date of the decision of the High Court and the	68.11	General provisions relating to determination of tax	(10) An issue on which the First Appellate Authority or the Appellate Tribunal or the High Court has given its decision which is prejudicial to the interest of revenue in some other proceedings and an appeal to the Appellate Tribunal or the High Court or the Supreme Court against such decision of the First Appellate Authority or the Appellate Tribunal or as the case may be, the High Court is pending, the period spent between the date of the decision of the First Appellate Authority and the date of decision of the Appellate Tribunal and the date of the decision of the High Court or as the case may be, the date of the decision of the High Court or as the case may be, the date of the decision of the High Court and the date of the decision of the Supreme Court shall be excluded in computing the period referred to in sub- section (8) of section 67, as the case may be, where	No Change



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		date of the decision of the Supreme Court shall be excluded in computing the period referred to in sub-section A (7) or sub- section B (7), as the case may be, where proceedings are initiated by way of issue of a show cause notice under this section.			proceedings are initiated by way of issue of a show cause notice under this section.	
		NEW CLAUSE	68. 12	General provisions relating to determination of tax	Notwithstanding anything contained in section 66 or 67, where any amount of self- assessed tax in accordance with a return furnished under section 34 remains unpaid, either wholly or partly, or any amount of interest payable on such tax remains unpaid, the same shall be recovered under the provisions of section 72.	New Clause
52(1) to (10	Tax collected but not deposited with the Central or a State Government	(1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Tribunal or Court or in any other provision of this Act or the rules made thereunder or any other law, every person who has collected from any other person any amount as representing the tax under	69	Tax collected but not deposited with the Central or a State Government	 (1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Tribunal or Court or in any other provision of this Act or the rules made thereunder or any other law, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said 	No Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		this Act, and has not paid			amount to the Central or a State	
		the said			Government, shall forthwith	
		amount to the Central or a			deposit the said amount	
		State Government, shall			to the credit of the Central or a	
		forthwith deposit the said			State Government, regardless of	
		amount			whether the supplies in	
		to the credit of the Central			respect of which such amount	
		or a State Government,			was collected are taxable or not.	
		regardless of whether the			(2) Where any amount is	
		supplies in			required to be paid to the credit	
		respect of which such			of the Central or a State	
		amount was collected are			Government under sub-section	
		taxable or not.			(1), and which has not been so	
		(2) Where any amount is			paid, the proper officer	
		required to be paid to the			may serve on the person liable	
		credit of the Central or a			to pay such amount a notice	
		State			requiring him to show cause	
		Government under sub-			why the said amount as	
		section (1), and which has			specified in the notice, should	
		not been so paid, the			not be paid by him to the credit	
		proper officer			of	
		may serve on the person			the Central or a State	
		liable to pay such amount a			Government and why a penalty	
		notice requiring him to			equivalent to the amount	
		show cause			specified	
		why the said amount as			in the notice should not be	
		specified in the notice,			imposed on him under the	
		should not be paid by him			provisions of this Act.	
		to the credit of			(3) The proper officer shall, after	
		the Central or a State			considering the representation,	
		Government and why a			if any, made by the	
		penalty equivalent to the			person on whom the notice is	
		amount specified			served under sub-section (2),	
		in the notice should not be			determine the amount due	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		imposed on him under the			from such person and	
		provisions of this Act.			thereupon such person shall pay	
		(3) The proper officer shall,			the amount so determined.	
		after considering the			(4) The person referred to in	
		representation, if any,			sub-section (1) shall in addition	
		made by the			to paying the amount	
		person on whom the notice			referred to in sub-section (1) or	
		is served under sub-section			(3), as the case may be, also be	
		(2), determine the amount			liable to pay interest	
		due			thereon at the rate specified	
		from such person and			under section 36 from the date	
		thereupon such person			such amount was collected	
		shall pay the amount so			by him to the date such amount	
		determined.			is paid by him to the credit of	
		(4) The person referred to			the Central or a State	
		in sub-section (1) shall in			Government.	
		addition to paying the			(5) An opportunity for personal	
		amount			hearing shall be granted where	
		referred to in sub-section			a request is received	
		(1) or (3), as the case may			in writing from the person to	
		be, also be liable to pay			whom the notice was issued to	
		interest			show cause.	
		thereon at the rate			(6) The proper officer shall issue	
		specified under section 36			an order within one year from	
		from the date such amount			the date of issue of	
		was collected			the notice.	
		by him to the date such			(7) Where the issuance of order	
		amount is paid by him to			is stayed by an order of the	
		the credit of the Central or			Court or Tribunal, the	
		a State Government.			period of such stay shall be	
		(5) An opportunity for			excluded in computing the	
		personal hearing shall be			period of one year.	
1		granted where a request is			(8) The proper officer, in his	
		received in writing from the			order, shall set out the relevant	



Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		person to whom the notice was issued to show cause. (6) The proper officer shall issue an order within one year from the date of issue of the notice. (7) Where the issuance of order is stayed by an order of the Court or Tribunal, the period of such stay shall be excluded in computing the period of one year. (8) The proper officer, in his order, shall set out the relevant facts and the basis of his decision. (9) The amount paid to the credit of the Central Government or a State Government under sub-section (1) or sub-section (3) shall be adjusted against the tax payable, if any by the person in relation to the supplies referred to in sub-section (1). (10) Where any surplus is left after the adjustment under sub-section (9), the amount of such surplus shall either be credited to the Fund or, as			facts and the basis of his decision. (9) The amount paid to the credit of the Central Government or a State Government under sub-section (1) or sub- section (3) shall be adjusted against the tax payable, if any by the person in relation to the supplies referred to in sub- section (1). (10) Where any surplus is left after the adjustment under sub- section (9), the amount of such surplus shall either be credited to the Fund or, as the case may be, refunded to the person who has borne the incidence of such amount.	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		the case may be, refunded to the person who has borne the incidence of such amount.				
52	Tax collected but not deposited with the Central or a State Government	 (1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Tribunal or Court or in any other provision of this Act or the rules made thereunder or any other law, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Central or a State Government, shall forthwith deposit the said amount to the credit of the Central or a State Government, regardless of whether the supplies in respect of which such amount was collected are taxable or not. (2) Where any amount is required to be paid to the credit of the Central or a 	69.	Tax collected but not deposited with the Central or a State Government	 (1) Notwithstanding anything to the contrary contained in any order or direction of any Appellate Authority or Tribunal or Court or in any other provision of this Act or the rules made thereunder or any other law, every person who has collected from any other person any amount as representing the tax under this Act, and has not paid the said amount to the Central or a State Government, shall forthwith deposit the said amount to the credit of the Central or a State Government, regardless of whether the supplies in respect of which such amount was collected are taxable or not. (2) Where any amount is required to be paid to the credit of the Central or a State Government under sub-section (1), and which has not been so paid, the proper officer may serve on the person liable to pay such amount a 	Even the recipient or any person who has borne the incidence of tax can apply for the refund with 6 months from the issue of order.



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		State			notice requiring him	
		Government under sub-			to show cause why the said	
		section (1), and which has			amount as specified in the	
		not been so paid, the			notice, should not be paid	
		proper officer			by him to the credit of the	
		may serve on the person			Central or a State Government	
		liable to pay such amount a			and why a penalty	
		notice requiring him to			equivalent to the amount	
		show cause			specified in the notice should	
		why the said amount as			not be imposed on him	
		specified in the notice,			under the provisions of this Act.	
		should not be paid by him			(3) The proper officer shall, after	
		to the credit of			considering the representation,	
		the Central or a State			if any, made by the	
		Government and why a			person on whom the notice is	
		penalty equivalent to the			served under sub-section (2),	
		amount specified			determine the	
		in the notice should not be			amount due from such person	
		imposed on him under the			and thereupon such person shall	
		provisions of this Act.			pay the amount	
		(3) The proper officer shall,			so determined.	
		after considering the			(4) The person referred to in	
		representation, if any,			sub-section (1) shall, in addition	
		made by the			to paying the amount	
		person on whom the notice			referred to in sub-section (1) or	
		is served under sub-section			(3), as the case may be, also be	
		(2), determine the amount			liable to pay	
		due			interest thereon at the rate	
		from such person and			specified under section 45 from	
		thereupon such person			the date such amount	
		shall pay the amount so			was collected by him to the date	
		determined.			such amount is paid by him to	
		(4) The person referred to			the credit of the	
		in sub-section (1) shall in			Central or a State Government.	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		addition to paying the			(5) An opportunity for personal	
		amount			hearing shall be granted where	
		referred to in sub-section			a request is received	
		(1) or (3), as the case may			in writing from the person to	
		be, also be liable to pay			whom the notice was issued to	
		interest			show cause.	
		thereon at the rate			(6) The proper officer shall issue	
		specified under section 36			an order within one year from	
		from the date such amount			the date of issue of	
		was collected			the notice.	
		by him to the date such			(7) Where the issuance of order	
		amount is paid by him to			is stayed by an order of the	
		the credit of the Central or			Court or Tribunal, the	
		a State			period of such stay shall be	
		Government.			excluded in computing the	
		(5) An opportunity for			period of one year.	
		personal hearing shall be			(8) The proper officer, in his	
		granted where a request is			order, shall set out the relevant	
		received			facts and the basis of	
		in writing from the person			his decision.	
		to whom the notice was			(9) The amount paid to the	
		issued to show cause.			credit of the Central	
		(6) The proper officer shall			Government or a State	
		issue an order within one			Government	
		year from the date of issue			under sub-section (1) or sub-	
		of			section (3) shall be adjusted	
		the notice.			against the tax	
		(7) Where the issuance of			payable, if any by the person in	
		order is stayed by an order			relation to the supplies referred	
		of the Court or Tribunal, the			to in sub-section	
		period of such stay shall			(1).	
		be excluded in computing			(10) Where any surplus is left	
		the period of one year.			after the adjustment under sub-	
		(8) The proper officer, in his			section (9) the	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		order, shall set out the relevant facts and the basis of his decision. (9) The amount paid to the credit of the Central Government or a State Government under sub-section (1) or sub-section (3) shall be adjusted against the tax payable, if any by the person in relation to the supplies referred to in sub-section (1). (10) Where any surplus is left after the adjustment under sub-section (9), the amount of such surplus shall either be credited to the Fund or, as the case may be, refunded to the person who has borne the incidence of such amount. (11) The person who has borne the incidence of the amount referred to in sub- section (10), may apply for the refund of the same and for such refund, the provisions of section 38 shall apply <i>mutatis</i>			amount of such surplus shall either be credited to the Fund or, as the case may be, refunded to the person who has borne the incidence of such amount. (11) The person who has borne the incidence of the amount referred to in subsection (10) may apply for the refund of the same in accordance with the provisions of section 48 within six months of the date of issue of public notice.	



Old Model GST Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Provision	Sec(Sub -Sec)	Clause	Provision	
mutandis.				
(1) A taxable person who has paid CGST/SGST (in SGST Act) on a transaction considered by him to be an intra-state supply, but which is subsequently held to be an inter-state supply, shall, upon payment of IGST, be allowed to take the amount of CGST /SGST (in SGST Act) so paid as refund subject to the provisions of section 38 and subject to such other conditions as may be prescribed.	70. 1	Tax wrongfully collected and deposited with the Central or a State Government	(1) A taxable person who has paid CGST/SGST (in SGST Act) on a transaction considered by him to be an intra-state supply, but which is subsequently held to be an inter-state supply, be granted refund of the amount of CGST /SGST (in SGST Act) so paid in such manner and subject to such conditions as may be prescribed.	When any person who has wrongly paid the tax under CGST or SGST instead if IGST he will be required to pay CGST/ SGST but no interest will be payable.
NEW CLAUSE	70. 2	Tax wrongfully collected and deposited with the Central or a State Government	A taxable person who has paid IGST on a transaction considered by him to be an inter-state supply, but which is subsequently held to be an intra-state supply, shall not be required to pay any interest on the amount of CGST/SGST payable. Any amount payable by a taxable person in pursuance of an order passed under the Act shall be paid by such person within a period of ninety days	The recover processdings may be initiated of confirmed demand or pending dues with 30 days from the service of such order or shorter period of time for the reasons to be recorded in writing.
	Provision mutandis. (1) A taxable person who has paid CGST/SGST (in SGST Act) on a transaction considered by him to be an intra-state supply, but which is subsequently held to be an inter-state supply, shall, upon payment of IGST, be allowed to take the amount of CGST /SGST (in SGST Act) so paid as refund subject to the provisions of section 38 and subject to such other conditions as may be prescribed. NEW CLAUSE	ProvisionSec(Sub -Sec)mutandis.70. 1(1) A taxable person who has paid CGST/SGST (in SGST Act) on a transaction considered by him to be an intra-state supply, but which is subsequently held to be an inter-state supply, shall, upon payment of IGST, be allowed to take the amount of CGST /SGST (in SGST Act) so paid as refund subject to the provisions of section 38 and subject to such other conditions as may be prescribed.70. 2	ProvisionSec(Sub -Sec)Clausemutandis.70. 1Tax wrongfully collected and deposited with the Central or a State Government(1) A taxable person who has paid CGST/SGST (in SGST Act) on a transaction considered by him to be an intra-state supply, but which is subsequently held to be an inter-state supply, shall, upon payment of IGST, be allowed to take the amount of CGST /SGST (in SGST Act) so paid as refund subject to the provisions of section 38 and subject to such other conditions as may be prescribed.70. 2Tax wrongfully collected and deposited with the Central or a State GovernmentNEW CLAUSE70. 2Tax wrongfully collected and deposited with the Central or a State GovernmentNEW CLAUSE71.Initiation of recovery	ProvisionSec(Sub -Sec)ClauseProvisionmutandis



EME	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					PROVIDED that where the proper officer considers it expedient in the interest of revenue, he may, for reasons to be recorded in writing, require the said taxable person, to make such payment within such shorter period as may be specified by him.	
		NEW CLAUSE	72. 4	Initiation of recovery proceedings	Where any amount payable by a person to the credit of the Central or a State Government under any of the provisions of this Act or of the rules made thereunder is not paid, the proper officer shall proceed to recover the amount by one or more of the modes mentioned.	On recover proceedings amount recovered to be given to the respective state and central government in the proportion of dues.
		NEW CLAUSE	73. 2	Bar on recovery proceedings	 (1) Where a person has filed an appeal under section 98 or section 101, as the case may be, against the order of demand, the proper officer may not enforce the payment of demand until the appeal is resolved. (2) Nothing in this section shall stay any proceedings by the proper officer for the recovery of any amount due under this Act which is not under appeal before First Appellate Authority or Tribunal. 	It is a welcome provision. No recovery proceedings to be initiated against the order of demand against which appeal is filed. However when appeal is not filed, recovery proceedings will be initiated.



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
54	Recovery of	(1) Where any amount		Recovery of tax	(1) Where any amount payable	No Change
	tax	payable by a person to the			by a person to the credit of the	
		credit of the Central or a			Central or a State Government	
		State Government under			under any of the provisions of	
		any of the provisions of this			this Act or of the rules made	
		Act or of the rules made			thereunder is not paid, the	
		thereunder is not paid, the			proper officer shall proceed to	
I		proper officer shall proceed			recover the amount by one or	
		to recover the amount by			more of the modes mentioned	
		one or more of the modes			below: -	
		mentioned below: -			(a) the proper officer may	
		(a) the proper officer may			deduct or may require any other	
		deduct or may require any			specified officer to deduct the	
		other specified officer to			amount so payable from any	
		deduct the amount so			money owing to such person	
		payable from any money			which may be under the control	
		owing to such person which			of the proper officer or such	
		may be under the control of			other specified officer.	
		the proper officer or such			(b) the proper officer may	
		other specified officer.			recover or may require any	
		(b) the proper officer may			other specified officer to	
		recover or may require any			recover the amount so payable	
		other specified officer to			by detaining and selling any	
		recover the amount so			goods belonging to such person	
		payable by detaining and			which are under the control of	
		selling any goods belonging			the proper officer or such other	
		to such person which are			specified officer.	
		under the control of the			(c) (i) the proper officer may, by	
		proper officer or such other			a notice in writing, require any	
		specified officer.			other person from whom money	
l		(c) (i) the proper officer			is due or may become due to	
		may, by a notice in writing,			such person or who holds or	
l		require any other person			may	
		from whom money is due			subsequently hold money for or	



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		or may become due to such			on account of such person, to	
		person or who holds or may			pay to the credit of the Central	
		subsequently hold money			or a State Government either	
		for or on account of such			forthwith upon the money	
		person, to pay to the credit			becoming due or being	
		of the Central or a State			held, or at or within the time	
		Government either			specified in the notice not being	
		forthwith upon the money			before the money becomes due	
		becoming due or being			or is held, so much of the money	
		held, or at or within the			as is sufficient to pay the	
		time specified in the notice			amount due from such	
		not being before the money			person or the whole of the	
		becomes due or is held, so			money when it is equal to or	
		much of the money as is			less than that amount;	
		sufficient to pay the			(ii) every person to whom the	
		amount due from such			notice is issued under this	
		person or the whole of the			section shall be bound to	
		, money when it is equal to			comply with such notice, and in	
		or less than that amount;			particular, where any such	
		(ii) every person to whom			notice is issued to a post	
		the notice is issued under			office, banking company or an	
		this section shall be bound			insurer, it shall not be necessary	
		to comply with such notice,			to produce any pass book,	
		and in particular, where any			deposit receipt, policy or any	
		such notice is issued to a			other document for the purpose	
		post			of any entry, endorsement or	
		office, banking company or			the like being made before	
		an insurer, it shall not be			payment is made,	
		necessary to produce any			notwithstanding any rule,	
		pass book, deposit receipt,			practice or requirement to the	
		policy or any other			contrary;	
		document for the purpose			(iii) in case the person to whom	
1		of any entry, endorsement			a notice under this section has	
1		or the like being made			been issued, fails to	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		before payment is made,			make the payment in pursuance	
		notwithstanding any rule,			thereof to the Central or a State	
		practice or requirement to			Government, he shall	
		the contrary;			be deemed to be a defaulter in	
		(iii) in case the person to			respect of the amount specified	
		whom a notice under this			in the notice and all the	
		section has been issued,			consequences of this Act or the	
		fails to			rules made thereunder shall	
		make the payment in			follow;	
		pursuance thereof to the			(iv) the officer issuing a notice	
		Central or a State			under sub-clause (i) may, at any	
		Government, he shall			time or from time to	
		be deemed to be a			time, amend or revoke such	
		defaulter in respect of the			notice or extend the time for	
		amount specified in the			making any payment in	
		notice and all the			pursuance of the notice;	
		consequences of this Act or			(v) any person making any	
		the rules made thereunder			payment in compliance with a	
		shall follow;			notice issued under sub-clause	
		(iv) the officer issuing a			(i) shall be deemed to have	
		notice under sub-clause (i)			made the payment under the	
		may, at any time or from			authority of the person in	
		time to			default and such payment being	
		time, amend or revoke such			credited to the appropriate	
		notice or extend the time			Government shall be	
		for making any payment in			deemed to constitute a good	
		pursuance of the notice;			and sufficient discharge of the	
		(v) any person making any			liability of such person to the	
		payment in compliance with			person in default to the extent	
		a notice issued under sub-			of the amount specified in the	
		clause			receipt;	
		(i) shall be deemed to have			(vi) any person discharging any	
		made the payment under			liability to the person in default	
		the authority of the person			after service on him of	



E SMST	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		in			the notice issued under sub-	
		default and such payment			clause (i) shall be personally	
		being credited to the			liable to the Central or a State	
		appropriate Government			Government to the extent of the	
		shall be			liability discharged or to the	
		deemed to constitute a			extent of the liability of the	
		good and sufficient			person in default for tax,	
		discharge of the liability of			interest and penalty, whichever	
		such person to the			is less.	
		person in default to the			(vii) where a person on whom a	
		extent of the amount			notice is served under sub-	
		specified in the receipt;			clause (i) proves to the	
		(vi) any person discharging			satisfaction of the officer issuing	
		any liability to the person in			the notice that the money	
		default after service on him			demanded or any part	
		of			thereof was not due to the	
		the notice issued under			person in default or that he did	
		sub-clause (i) shall be			not hold any money for or on	
		personally liable to the			account of the person in default,	
		Central or a State			at the time the notice was	
		Government to the extent			served on him, nor is the	
		of the liability discharged or			money demanded or any part	
		to the extent of the liability			thereof, likely to become due to	
		of the			the said person or be held	
		person in default for tax,			for or on account of such	
		interest and penalty,			person, nothing contained in	
		whichever is less.			this section shall be deemed to	
		(vii) where a person on			require the person on whom the	
		whom a notice is served			notice has been served to pay to	
		under sub-clause (i) proves			the credit of the	
		to the			appropriate Government any	
		satisfaction of the officer			such money or part thereof, as	
		issuing the notice that the			the case may be.	
		money demanded or any			(d) the proper officer may, on an	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		part			authorisation by the competent	
		thereof was not due to the			authority and in	
		person in default or that he			accordance with the rules made	
		did not hold any money for			in this behalf, distrain any	
		or on			movable or immovable	
		account of the person in			property belonging to or under	
		default, at the time the			the control of such person, and	
		notice was served on him,			detain the same until the	
		nor is the			amount payable is paid; and in	
		money demanded or any			case, any part of the said	
		part thereof, likely to			amount payable or of the cost	
		become due to the said			of the distress or keeping of the	
		person or be held			property, remains unpaid for a	
		for or on account of such			period of thirty days next	
		person, nothing contained			after any such distress, may	
		in this section shall be			cause the said property to be	
		deemed to			sold and with the proceeds of	
		require the person on			such sale, may satisfy the	
		whom the notice has been			amount payable and the costs	
		served to pay to the credit			including cost of sale remaining	
		of the			unpaid and shall render the	
		appropriate Government			surplus amount, if any, to such	
		any such money or part			person;	
		thereof, as the case may be.			(e) the proper officer may	
		(d) the proper officer may,			prepare a certificate signed by	
		on an authorisation by the			him specifying the amount due	
		competent authority and in			from such person and send it to	
		accordance with the rules			the Collector of the district in	
		made in this behalf, distrain			which such person owns	
		any movable or immovable			any property or resides or	
		property belonging to or			carries on his business and the	
		under the control of such			said Collector, on receipt of	
		person, and detain the			such certificate, shall proceed to	
		same until the			recover from such person the	



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		amount payable is paid; and			amount specified there	
		in case, any part of the said			under as if it were an arrear of	
		amount payable or of the			land revenue;	
		cost			(f) Notwithstanding anything contained in the Code of	
		of the distress or keeping of				
		the property, remains			Criminal Procedure, 1973 (Act 2	
		unpaid for a period of thirty			of 1974), the proper officer may file an application to the	
		days next after any such distress, may				
		cause the said property to			appropriate Magistrate and such Magistrate shall proceed to	
		be sold and with the			recover from such person the	
		proceeds of			amount specified	
		such sale, may satisfy the			thereunder as if it were a fine	
		amount payable and the			imposed by him.	
		costs including cost of sale			(2) Where the terms of any	
		remaining			bond or other instrument	
		unpaid and shall render the			executed under this Act or any	
		surplus amount, if any, to			rules or regulations made	
		such person;			thereunder provide that any	
		(e) the proper officer may			amount due under such	
		prepare a certificate signed			instrument may be recovered in	
		by him specifying the			the manner laid down in sub-	
		amount due			section (1), the amount may,	
		from such person and send			without prejudice to any other	
		it to the Collector of the			mode of recovery, be recovered	
		district in which such			in accordance with	
		person owns			the provisions of that sub-	
		any property or resides or			section.	
		carries on his business and			(3) Where any amount of tax,	
		the said Collector, on			interest or penalty is payable by	
		receipt of			a person to the credit	
		such certificate, shall			of the Central Government	
		proceed to recover from			under any of the provisions of	
1		such person the amount			this Act or the rules made	



Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 specified there under as if it were an arrear of land revenue; (f) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (Act 2 of 1974), the proper officer may file an application to the appropriate Magistrate and such Magistrate shall proceed to recover from such person the amount specified thereunder as if it were a fine imposed by him. (2) Where the terms of any bond or other instrument executed under this Act or any rules or regulations made thereunder provide that any amount due under such instrument may be recovered in the manner laid down in sub-section (1), the amount may, without prejudice to any other mode of recovery, be recovered in accordance with the provisions of that sub-section. (3) Where any amount of tax, interest or penalty is payable by a person to the 			thereunder and which remains unpaid, the proper officer of SGST, during the course of recovery of SGST arrears, may recover the amount from the said person as if it were an arrear of SGST and credit the amount so recovered to the account of the Central Government. (CGST ACT) (3) Where any amount of tax, interest or penalty is payable by a person to the credit of the State Government under any of the provisions of this Act or the rules made thereunder and which remains unpaid, the proper officer of CGST, during the course of recovery of CGST arrears, may recover the amount from the said person as if it were an arrear of CGST and credit the amount so recovered to the account of the State Government. (SGST ACT)	



EXAM	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 credit of the Central Government under any of the provisions of this Act or the rules made thereunder and which remains unpaid, the proper officer of SGST, during the course of recovery of SGST arrears, may recover the amount from the said person as if it were an arrear of SGST and credit the amount so recovered to the account of the Central Government. (CGST ACT) (3) Where any amount of tax, interest or penalty is payable by a person to the credit of the State Government under any of the provisions of this Act or the rules made thereunder and which remains unpaid, the proper officer of CGST, during the course of recovery of CGST arrears, may recover the amount from the said person as if it were an arrear of CGST and credit the amount so 				



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		the State Government. (SGST ACT)				
55	Payment of tax and other amount in installments.	On an application filed by a taxable person, the [Commissioner/Chief Commissioner] may, for reasons to be recorded in writing, extend the time for payment or allow payment of any amount due under the Act, other than the amount due as per the liability self-assessed in any return, by such person in monthly installments not exceeding twenty four, subject to payment of interest under section 36 with such restrictions and conditions as may be prescribed: Provided that where there is default in payment of any one installment on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.	74.	Payment of tax and other amount in installments.	On an application filed by a taxable person, the [Commissioner/Chief Commissioner] may, for reasons to be recorded in writing, extend the time for payment or allow payment of any amount due under the Act, other than the amount due as per the liability self-assessed in any return, by such person in monthly installments not exceeding twenty four, subject to payment of interest under section 45 with such restrictions and conditions as may be prescribed: Provided that where there is default in payment of any one installment of any one installment on its due date, the whole outstanding balance payable on such date shall become due and payable forthwith and shall, without any further notice being served on the person, be liable for recovery.	No Significant Changes
56	Transfer of property to	Where a person, after any tax has become due from	75.	Transfer of property to be	Where a person, after any amount has become due from	Any charge or transfer of property by any mode will be void while any amount due is not



ENG	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
	be void in certain cases	him, creates a charge on or parts with the property belonging to him or in his possession by way of sale, mortgage, exchange, or any other mode of transfer whatsoever of any of his properties in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the said person: Provided that, such charge or transfer shall not be void if it is made for adequate consideration and without notice of the pendency of such proceeding under this Act or, as the case may be, without notice of such tax or other sum payable by the said person, or with the previous permission of the proper officer.		void in certain cases	him, creates a charge on or parts with the property belonging to him or in his possession by way of sale, mortgage, exchange, or any other mode of transfer whatsoever of any of his properties in favour of any other person with the intention of defrauding the Government revenue, such charge or transfer shall be void as against any claim in respect of any tax or any other sum payable by the said person: Provided that, such charge or transfer shall not be void if it is made for adequate consideration and without notice of the pendency of such proceeding under this Act or, as the case may be, without notice of such tax or other sum payable by the said person, or with the previous permission of the proper officer.	being paid. Amount due includes tax, interest, penalty, late fees etc.
57	Tax to be first charge on property	Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a taxable person or any other person on		Tax to be first charge on property	Notwithstanding anything to the contrary contained in any law for the time being in force, any amount payable by a taxable person or any other person on account of tax, interest or	No Significant Changes



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		account of tax, interest or penalty which he is liable to pay to the Central or a State Government shall be a first charge on the property of such taxable person, or as the case may be, such person.			penalty which he is liable to pay to the Central or a State Government shall be a first charge on the property of such taxable person, or as the case may be, such person.	
58	Provisional attachment to protect revenue in certain cases	Where during the pendency of any proceedings under section 46, section 47, section 48 or section 51, the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may by order in writing attach provisionally any property belonging to the taxable person in such a manner as may be prescribed.	77.1	Provisional attachment to protect revenue in certain cases	 (1) Where during the pendency of any proceedings under section 60, 61, 62, 66, 67 or 79 the Commissioner is of the opinion that for the purpose of protecting the interest of the Government revenue, it is necessary so to do, he may by order in writing attach provisionally any property, including bank account, belonging to the taxable person in such a manner as may be prescribed. (2) Every such provisional attachment shall cease to have effect after the expiry of a period of one year from the date of the order made under sub- section (1). 	This is a very harsh provision. Even the demand which is disputable or when return is not filed or assessment of unregistered person or during the search provisional attachment of property including bank account can be made. However attachment will cease after 1 year from the date of attachment.
59	Continuation of certain recovery proceedings	(1) Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under this Act, (hereinafter in this section referred to as		Continuation of certain recovery proceedings	 (1) Where any notice of demand in respect of any tax, penalty, interest or any other amount payable under this Act, (hereinafter in this section referred to as "Government 	No Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		"Government dues"), is			dues"), is served upon any	
		served upon any taxable			taxable person and any appeal,	
		person and any appeal,			revision application is filed or	
		revision application is filed			other proceedings is initiated in	
		or other proceedings is			respect of such Government	
		initiated in respect of such			dues, then -	
		Government dues, then -			(a) Where such Government	
		(a) Where such			dues are enhanced in such	
		Government dues are			appeal, revision or other	
		enhanced in such appeal,			proceeding, the Commissioner	
		revision or other			shall serve upon the taxable	
		proceeding, the			person another notice of	
		Commissioner shall serve			demand only in respect of the	
		upon the taxable person			amount by which such	
		another notice of demand			Government dues are	
		only in respect of the			enhanced and any recovery	
		amount by which such			proceeding in relation to such	
		Government dues are			Government dues as are	
		enhanced and any recovery			covered by the notice of	
		proceeding in relation to			demand served upon him	
		such Government dues as			before the disposal of such	
		are covered by the notice of			appeal, revision application or	
		demand served upon him			proceeding may, without the	
		before the disposal of such			service of any fresh	
		appeal, revision application			notice of demand, be continued	
		or proceeding may, without			from the stage at which such	
		the service of any fresh			proceedings stood immediately	
		notice of demand, be			before such disposal.	
		continued from the stage at			(b) Where such Government	
		which such proceedings			dues are reduced in such	
		stood immediately before			appeal, revision or in other	
		such disposal.			proceeding –	
		(b) Where such			(i) It shall not be necessary for	
		Government dues are			the Commissioner to serve upon	



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		reduced in such appeal, revision or in other proceeding – (i) It shall not be necessary for the Commissioner to serve upon the taxable person a fresh notice of demand; (ii) The Commissioner shall give intimation of such reduction to him and to the appropriate authority with whom recovery proceeding is pending; (iii) Any recovery proceedings initiated on the basis of the demand served upon him prior to the disposal of such appeal, revision application or other proceeding may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal.			the taxable person a fresh notice of demand; (ii) The Commissioner shall give intimation of such reduction to him and to the appropriate authority with whom recovery proceeding is pending; (iii) Any recovery proceedings initiated on the basis of the demand served upon him prior to the disposal of such appeal, revision application or other proceeding may be continued in relation to the amount so reduced from the stage at which such proceedings stood immediately before such disposal.	
CHAPTER-X	(V INSPECTION,	SEARCH, SEIZURE AND ARREST				
60 .1	Power of inspection, search and seizure	(1) Where the CGST/SGST officer, not below the rank of Joint Commissioner, has reasons to believe that -		Power of inspection, search and seizure	(1) Where the CGST/SGST officer, not below the rank of Joint Commissioner, has reasons to believe that -	No Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		(a) a taxable person has			(a) a taxable person has	
		suppressed any transaction			suppressed any transaction	
		relating to supply of goods			relating to supply of goods	
		and/or services or the stock			and/or services or the stock of	
		of goods in hand, or has			goods in hand, or has claimed	
		claimed input tax credit in			input tax credit in excess of his	
		excess of his entitlement			entitlement under the Act or	
		under the Act or has			has indulged in contravention of	
		indulged in contravention			any of the provisions of this Act	
		of any of the provisions of			or rules made thereunder to	
		this Act or rules made			evade tax under this Act; or	
		thereunder to evade tax			(b) any person engaged in the	
		under this Act; or			business of transporting goods	
		(b) any person engaged in			or an owner or	
		the business of transporting			operator of a warehouse or a	
		goods or an owner or			godown or any other place is	
		operator of a warehouse or			keeping goods which have	
		a godown or any other			escaped payment of tax or has	
		place is keeping goods			kept his accounts or goods in	
		which have escaped			such a manner as is likely to	
		payment of tax or has kept			cause evasion of tax payable	
		his accounts or goods in			under this Act,	
		such a manner as is likely to			he may authorize in writing any	
		cause evasion of tax			other officer of CGST/SGST to	
		payable under this Act,			inspect any places of	
		he may authorize in writing			business of the taxable person	
		any other officer of			or the persons engaged in the	
		CGST/SGST to inspect any			business of transporting	
		places of business of the			goods or the owner or the	
		taxable person or the			operator of warehouse or	
		persons engaged in the			godown or any other place.	
		business of transporting				
		goods or the owner or the				
		operator of warehouse or				



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		godown or any other place.				
60.2	Power of inspection, search and seizure	Where the CGST/SGSTofficer, not below the rankof Joint Commissioner,either pursuant to aninspection carried outunder sub-section (1) orotherwise, has reasons tobelieve that any goodsliable to confiscation or anydocuments or books orthings, which in his opinionshall be useful for orrelevant to any proceedingsunder this Act, are secretedin any place, he mayauthorize in writing anyother CGST/SGST officer tosearch and seize or mayhimself search and seizesuch goods, documents orbooks or things:Provided that the goods,documents or books orthings so seized shall beretained by such officeronly for so long as may benecessary for theirexamination and for anyinquiry or proceeding underthis Act.	79. 2	Power of inspection, search and seizure	 (2) Where the CGST/SGST officer, not below the rank of Joint Commissioner, either pursuant to an inspection carried out under sub-section (1) or otherwise, has reasons to believe that any goods liable to confiscation or any documents or books or things, which in his opinion shall be useful for or relevant to any proceedings under this Act, are secreted in any place, he may authorize in writing any other CGST/SGST officer to search and seize or may himself search and seize or may himself search and seize such goods, documents or books or things: Provided that where it is not practicable to seize any such goods, the proper officer may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer: 	Where it is not practicable to seize any goods, the proper officer may serve on the owner or the custodian of the goods an order that he shall not remove, part with, or otherwise deal with the goods except with the previous permission of such officer. It means they will keep the material through supartnama



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					documents or books or things so seized shall be retained by such officer only for so long as may be necessary for their examination and for any inquiry or proceeding under this Act.	
		New Clause	79.3	Power of inspection, search and seizure	 (3) The documents, books or things referred to in sub-section (2) or any other documents, books or things produced by a taxable person or any other person, which have not been relied on for the issue of notice under the Act or rules made thereunder, shall be returned to such person within a period not exceeding thirty days of the issue of the said notice. 	Unrelated upon documents in the show cause notice to be returned to the Noticee within 30 days from the date of issue of notice
		NEW CLAUSE	79.6	Power of inspection, search and seizure	The goods so seized under sub- section (2) shall be released, on a provisional basis, upon execution of a bond and furnishing of a security, in such manner and of such quantum, respectively, as may be prescribed or on payment of applicable tax, interest and penalty payable, as the case may be.	Goods seized shall be released on provisional basis by execution of a bond and furnishing of a security as prescribed or payment of taxes, interest and penalty; this in line with current tax regime



	Old Model GS	T Law June 2016		New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
60.(3)(4)	Power of inspection, search and seizure	 (3) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any <i>almirah</i>, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, <i>almirah</i>, box or receptacle is denied. (4) The person from whose custody any documents are seized under sub-section (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an officer of CGST/SGST. 	79 4 & 5	Power of inspection, search and seizure	 (4) The officer authorised under sub-section (2) shall have the power to seal or break open the door of any premises or to break open any <i>almirah</i>, box, receptacle in which any goods, accounts, registers or documents of the person are suspected to be concealed, where access to such premises, <i>almirah</i>, box or receptacle is denied. (5) The person from whose custody any documents are seized under sub-section (2) shall be entitled to make copies thereof or take extracts therefrom in the presence of an officer of CGST/SGST. 	No Change
60.5	Power of inspection, search and seizure	Where any goods are seized under sub-section (2) and no notice in respect thereof is given within sixty days of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized: Provided that the aforesaid period of sixty days may, on	79. 7	Power of inspection, search and seizure	 (7) Where any goods are seized under sub-section (2) and no notice in respect thereof is given within six months of the seizure of the goods, the goods shall be returned to the person from whose possession they were seized: Provided that the aforesaid period of six months may, on sufficient cause being shown, be 	The time limit of furnishing notice after seizing the goods increased from sixty days to six months, provided it can be extended for another six months on sufficient cause being shown; this in line with current tax regime.



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		sufficient cause being shown, be extended by the [competent authority] for a further period not exceeding sixty days at a time subject to a maximum of six months.			extended by the proper officer for a further period not exceeding six months.	
60. (6, 7, 8)	Power of inspection, search and seizure	 (6) The Central or a State Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as the Central or a State Government may prescribe. (7) Where any goods, being goods specified under sub- section (6), have been seized by a proper officer under sub-section (2), he shall prepare an inventory of such goods in the manner as may be 		Power of inspection, search and seizure	 (6) The Central or a State Government may, having regard to the perishable or hazardous nature of any goods, depreciation in the value of the goods with the passage of time, constraints of storage space for the goods or any other relevant considerations, by notification, specify the goods or class of goods which shall, as soon as may be after its seizure under sub-section (2), be disposed of by the proper officer in such manner as the Central or a State Government may prescribe. (7) Where any goods, being goods specified under sub- section (6), have been seized by a proper officer under sub- section (2), he shall prepare an inventory of such goods in the manner as may be prescribed in this behalf. (8) The provisions of the Code of Criminal Procedure, 1973 (2 of 	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		prescribed in this behalf. (8) The provisions of the Code of Criminal Procedure, 1973 (2 of 1974), relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub- section (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the words [Principal Commissioner/Commission er of CGST/Commissioner of SGST] were substituted.			1974), relating to search and seizure, shall, so far as may be, apply to search and seizure under this section subject to the modification that sub-section (5) of section 165 of the said Code shall have effect as if for the word "Magistrate", wherever it occurs, the words [Principal Commissioner/Commissioner of CGST/Commissioner of SGST] were substituted.	
61	Inspection of goods in movement	The Central or a State Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding fifty thousand rupees to carry with him such documents as may be prescribed in this behalf.	80. 1	Inspection of goods in movement	(1) The Central or a State Government may require the person in charge of a conveyance carrying any consignment of goods of value exceeding a specified amount to carry with him such documents as may be prescribed and also to carry with him such devices in such manner as may be prescribed in this behalf.	For the purpose of inspection, the limit has been changed from 50,000 to amount as may be prescribed.
		New Clause	80. 2	Inspection of goods in movement	(2) The details in documents required to be carried under sub-section (1) shall be validated in the manner as may be prescribed.	New Clause



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
61.2	Inspection of goods in movement	Where any vehicle referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said vehicle to produce such documents for verification and the said person shall be liable to produce the documents.	80. 3	Inspection of goods in movement	(2) Where any conveyance referred to in sub-section (1) is intercepted by the proper officer at any place, he may require the person in charge of the said conveyance to produce the aforesaid documents and devices for verification, and the said person shall be liable to produce the documents and devices and also allow inspection of goods.	Any conveyance (previously only vehicle) may be intercepted by the proper officer and he may inspect the goods.
62	Power to arrest	If the [Commissioner of CGST or the Commissioner of SGST] has reason to believe that any person has committed an offence punishable under clause (i) or (ii) of sub-section (1) or under sub-section (2) of section 73, he may, by order, authorise any CGST/SGST officer to arrest such person.	81. 1	Power to arrest	 (1) (1) If the [Commissioner of CGST or the Commissioner of SGST] has reason to believe that any person has committed an offence specified in clause (a),(b),(c), (d) or clause (e) of sub-section (1) and punishable under clause (i) or (ii) of sub-section (1) or under sub-section (2) (2) of section 92 73, he may, by order, authorise any CGST/SGST officer to arrest such person. 	No Significant Change
63	Power to summon persons to give evidence and produce documents	(1) Any [CGST/SGST officer], duly authorised by the competent authority in this behalf, shall have power to summon any person whose attendance he considers necessary either to give	82	Power to summon persons to give evidence and produce documents	(1) Any [CGST/SGST officer], duly authorised by the competent authority in this behalf, shall have power to summon any person whose attendance he considers necessary either to give	NO Change



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		evidence or to produce a			evidence or to produce a	
		document or any other			document or any other thing in	
		thing in any inquiry which			any inquiry which such officer is	
		such officer is making for			making for any of the purposes	
		any of the purposes of this			of this Act.	
		Act.			(2) A summons to produce	
		(2) A summons to produce			documents or other things may	
		documents or other things			be for the production of certain	
		may be for the production			specified documents or things or	
		of certain specified			for the production of all	
		documents or things or for			documents or things of	
		the production of all			a certain description in the	
		documents or things of			possession or under the control	
		a certain description in the			of the person summoned.	
		possession or under the			(3) All persons so summoned	
		control of the person			shall be bound to attend, either	
		summoned.			in person or by an authorised	
		(3) All persons so			representative, as such officer	
		summoned shall be bound			may direct; and all persons so	
		to attend, either in person			summoned shall	
		or by an authorised			be bound to state the truth	
		representative, as such			upon any subject respecting	
		officer may direct; and all			which they are examined or	
		persons so summoned shall			make statements and produce	
		be bound to state the truth			such documents and other	
		upon any subject respecting			things as may be required:	
		which they are examined or			Provided that the exemptions	
		make statements and			under sections 132 and 133 of	
		produce such documents			the Code of Civil Procedure,	
		and other things as may be			1908 (5 of 1908) shall be	
		required:			applicable to requisitions for	
		Provided that the			attendance under this section.	
		exemptions under sections			(4) Every such inquiry as	
		132 and 133 of the Code of			aforesaid shall be deemed to be	



EME	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		Civil Procedure, 1908 (5 of 1908) shall be applicable to requisitions for attendance under this section. (4) Every such inquiry as aforesaid shall be deemed to be a "judicial proceeding" within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860).			a "judicial proceeding" within the meaning of section 193 and section 228 of the Indian Penal Code, 1860 (45 of 1860).	
64.1	Access to business premises	Any CGST/SGST officer authorized by the [Additional/Joint Commissioner of CGST or SGST] shall have access to any business premises to inspect books of account, documents, computers, computer programs, computer software (whether installed in a computer or otherwise) and such other things as he may require and which may be available at such premises, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of	83.	Access to business premises	(1) Any CGST/SGST officer authorized by the [Additional/Joint Commissioner of CGST or SGST] shall have access to any place of business of a registered taxable person to inspect books of account, documents, computers, computer programs, computer software (whether installed in a computer or otherwise) and such other things as he may require and which may be available at such place, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.	No Significant Change



	Old Model GS	Г Law June 2016		New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
64.1	Access to business premises	(1) Any CGST/SGST officer authorized by the [Additional/Joint Commissioner of CGST or SGST] shall have access to any business premises to inspect books of account, documents, computers, computer programs, computer programs, computer or otherwise) and such other things as he may require and which may be available at such premises, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.	83	Access to business premises	(1) Any CGST/SGST officer authorized by the [Additional/Joint Commissioner of CGST or SGST] shall have access to any business premises to inspect books of account, documents, computers, computer programs, computer software (whether installed in a computer or otherwise) and such other things as he may require and which may be available at such premises, for the purposes of carrying out any audit, scrutiny, verification and checks as may be necessary to safeguard the interest of revenue.	No Change
64.2	Access to business premises	 (2) Every person in charge of premises referred to in sub-section (1) shall, on demand, make available to the officer authorized under sub-section (1) or the audit party deputed by the Additional/Joint Commissioner of CGST or SGST or the Comptroller and Auditor General of India or a cost accountant or chartered accountant 	83. 2	Access to business premises	 2) Every person in charge of place referred to in sub-section (1) shall, on demand, make available to the officer authorized under sub-section (1) or the audit party deputed by the Additional/Joint Commissioner of CGST or SGST or a cost accountant or chartered accountant nominated under section 64, as the case may be,- (i) the records as 	No Significant Change



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		nominated			prepared or maintained by the	
		under section 50, as the			registered taxable person and	
		case may be,-			declared to the CGST/SGST	
		(i) the records as prepared			officer as may be prescribed;	
		or maintained by the			(ii) trial balance or its	
		registered taxable person			equivalent;	
		and				
		declared to the CGST/SGST			(iii) Statements of annual	
		officer as may be			financial accounts, duly audited,	
		prescribed;			wherever required;	
		(ii) trial balance or its				
		equivalent;			(iv) cost audit report, if	
		(iii) Statements of annual			any, under section 148 of the	
		financial accounts, duly			Companies Act, 2013 (18 of	
		audited, wherever required;			2013);	
		(iv) cost audit report, if any,			(v) the income-tax audit	
		under section 148 of the			report, if any, under section	
		Companies Act, 2013 (18 of			44AB of the Income-tax Act,	
		2013);			1961 (43 of 1961); and	
		(v) the income-tax audit				
		report, if any, under section			(vi) any other relevant	
		44AB of the Income-tax Act,			record, for the scrutiny of the	
		1961 (43 of 1961); and (vi)			officer or audit party or the cost	
		any other relevant record,			accountant or chartered	
		for the scrutiny of the			accountant, as the case may be,	
		officer or audit party or the			within a reasonable time, not	
		cost accountant or			exceeding fifteen working days	
		chartered accountant, as			from the day when such	
		the case may be, within a			demand is made, or such further	
		reasonable time, not			period as may be allowed by the	
		exceeding fifteen working			said officer or the audit party or	
		days from the day when			the cost accountant or chartered	
		such demand is made, or			accountant, as the case may be.	
		such further period as may				



Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		be allowed by the said officer or the audit party or the cost accountant or chartered accountant, as the case may be.				
65.1	Officers required to assist CGST/SGST officers	All officers of Police, Customs and those of State/Central Government engaged in collection of goods and services tax and all officers of State/Central Government engaged in the collection of land revenue, and all village officers are hereby empowered and required to assist the CGST/SGST officers in the execution of this Act.	84.	Officers required to assist CGST/SGST officers	(1) All officers of Police, Railways, Customs and those of State/Central Government engaged in collection of goods and services tax and all officers of State/Central Government engaged in the collection of land revenue, and all village officers are hereby empowered and required to assist the CGST/SGST officers in the execution of this Act.	No Significant Change
65(2)	Officers required to assist CGST/SGST officers	(2) The Central/State Government may, by notification, empower and require any other class of officers to assist the CGST/SGST officers in the execution of this Act when called upon to do so by the Commissioner of CGST/SGST.	84	Officers required to assist CGST/SGST officers	(2) The Central/State Government may, by notification, empower and require any other class of officers to assist the CGST/SGST officers in the execution of this Act when called upon to do so by the Commissioner of CGST/SGST.	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
66.1 (i to iv)	Offences and penalties	 (1) Where a taxable person who - (i) supplies any goods and/or services without issue of any invoice or issues an incorrect or false invoice with regard to any such supply; (ii) issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder; (iii) collects any amount as tax but fails to pay the same to the credit of the appropriate Government beyond a period of three months from the date on which such payment becomes due; (iv) collects any tax in contravention of the provisions of this Act but fails to pay the same to the credit of the appropriate Government beyond a period of three months from the date on which such payment becomes due; 	85 1(I to iv)	Offences and penalties	 (1) Where a taxable person who (i) supplies any goods and/or services without issue of any invoice or issues an incorrect or false invoice with regard to any such supply; (ii) issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder; (iii) collects any amount as tax but fails to pay the same to the credit of the appropriate Government beyond a period of three months from the date on which such payment becomes due; (iv) collects any tax in contravention of the provisions of this Act but fails to pay the same to the credit of the appropriate Government beyond a period of three months from the date on which such payment becomes due; 	No Change



	Old Model GS	۲ Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
66 . 1(v)	Offences and penalties	fails to deduct the tax in terms of sub-section (1) of section 37, or deducts an amount which is less than the amount required to be deducted under the said subsection, or where he fails to pay to the credit of the appropriate Government under subsection (2) thereof, the amount deducted as tax;	85. 1(v)	Offences and penalties	(v) fails to deduct the tax in terms of sub-section (1) of section 46, or deducts an amount which is less than the amount required to be deducted under the said sub- section, or where he fails to pay to the credit of the appropriate Government under sub-section (2) thereof, the amount deducted as tax;	Any person who furnishes false information regarding registration shall be liable for the penalty of Rs. 10000
66.1 (va)	Offences and penalties	(va) fails to collect tax in terms of sub-section (1) of section 43C, or collects an amount which is less than the amount required to be collected under the said sub-section, or where he fails to pay to the credit of the appropriate Government under sub- section (4) thereof, the amount collected as tax;	85. 1(va)	Offences and penalties	(va) fails to collect tax in terms of sub-section (1) of section 56, or collects an amount which is less than the amount required to be collected under the said sub-section, or where he fails to pay to the credit of the appropriate Government under sub-section (3) thereof, the amount collected as tax;	No Significant Change
66.1 (vi to vii)	Offences and penalties	 (vi) takes and/or utilizes input tax credit without actual receipt of goods and/or services either fully or partially, in violation of the provisions of this Act, or the rules made thereunder; (vii) fraudulently obtains refund of any CGST/SGST 	85. 1(vi)	Offences and penalties	 (vi) takes and/or utilizes input tax credit without actual receipt of goods and/or services either fully or partially, in violation of the provisions of this Act, or the rules made thereunder; (vii) fraudulently obtains refund of any CGST/SGST under this Act; 	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		under this Act; destroys any material evidence;				
66.1 (viii)	Offences and penalties	takes or distributes input tax credit in violation of section 17, or the rules made thereunder;	85. 1(viii)	Offences and penalties	(viii) takes or distributes input tax credit in violation of section 21, or the rules made thereunder;	No Significant Change
66. 1. (ix)(x)	Offences and penalties	 (ix) falsifies or substitutes financial records or produces fake accounts and/or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act; (x) is liable to be registered under this Act but fails to obtain registration; 	85 1(ix & x)	Offences and penalties	 (ix) falsifies or substitutes financial records or produces fake accounts and/or documents or furnishes any false information or return with an intention to evade payment of tax due under this Act; (x) is liable to be registered under this Act but fails to obtain registration; 	No Change
66.1(xi)	Offences and penalties	furnishes any false information with regard to particulars specified as mandatory, either at the time of applying for registration, or subsequently;	85 1(xi.)	Offences and penalties	(xi) furnishes any false information with regard to registration particulars, either at the time of applying for registration, or subsequently;	No Significant Change
66.1 (xii to xix)	Offences and penalties	 (xii) obstructs or prevents any officer in discharge of his duties under the Act; (xiii) transports any taxable goods without the cover of documents as may be specified in this behalf; 	85. 1(xii to xix)	Offences and penalties	 (xii) obstructs or prevents any officer in discharge of his duties under the Act; (xiii) transports any taxable goods without the cover of documents as may be specified in this behalf; 	No Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 (xiv) suppresses his turnover leading to evasion of tax under this Act; (xv) fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder; (xvi) fails to furnish information and/or 			 (xiv) suppresses his turnover leading to evasion of tax under this Act; (xv) fails to keep, maintain or retain books of account and other documents in accordance with the provisions of this Act or the rules made thereunder; (xvi) fails to furnish information and/or documents called for by 	
		documents called for by a CGST/SGST officer in accordance with the provisions of this Act or rules made thereunder or furnishes false information and/or documents during any proceedings under this Act; (xvii) supplies, transports or			a CGST/SGST officer in accordance with the provisions of this Act or rules made thereunder or furnishes false information and/or documents during any proceedings under this Act; (xvii) supplies, transports or stores any goods which he has reason to believe are liable	
		stores any goods which he has reason to believe are liable to confiscation under this Act; (xviii) issues any invoice or document by using the identification number of another taxable person; (xix) tampers with, or destroys any material evidence;			to confiscation under this Act; (xviii) issues any invoice or document by using the identification number of another taxable person; (xix) tampers with, or destroys any material evidence;	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
66.1(xx)	Offences and penalties	disposes off or tampers with any goods that have been detained, seized, or attached under this Act; shall be liable to a penalty of rupees ten thousand or an amount equivalent to the tax evaded or the tax not deducted or short deducted or deducted but not paid to the Government or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, as the case may be, whichever is higher.	85. 1(xx)	Offences and penalties	 (xx) disposes off or tampers with any goods that have been detained, seized, or attached under this Act; shall be liable to a penalty of rupees ten thousand or an amount equivalent to the tax evaded or the tax not deducted or short deducted or deducted but not paid to the Government or tax not collected under section 56 or short collected or collected but not paid or input tax credit availed of or passed on or distributed irregularly, or the refund claimed fraudulently, as the case may be, whichever is higher. 	No Significant Change
66 . 2	Offences and penalties	(2) Any registered taxable person who repeatedly makes short payment of tax shall be liable to a penalty of rupees ten thousand or ten percent of the tax short paid, whichever is higher. Explanation For the purposes of this sub- section, a taxable person shall be deemed to have made short payments 'repeatedly', if there were short payments in three	85. 2	Offences and penalties	 (2) Any registered taxable person who repeatedly makes short payment of tax shall be liable to a penalty of rupees ten thousand or ten percent of the tax short paid, whichever is higher. Explanation For the purposes of this sub-section, a taxable person shall be deemed to have made short payments 'repeatedly', if there were short payments in three returns during any six consecutive tax 	No Change



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		returns during any six consecutive tax periods			periods	
66.3 .a.b	Offences and penalties	Any person who (a) aids or abets any of the offences specified in clauses (i) to (xx) of sub-section (1) above; (b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder; (c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder; (d) fails to appear before the CGST/SGST officer, when issued with a summon for	85. 3	Offences and penalties	 (3) Any person who (a) aids or abets any of the offences specified in clauses (i) to (xxi) of sub-section (1) above; (b) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder; (c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder; (c) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder; (d) fails to appear before the CGST/SGST officer, when issued with a summon for appearance to give evidence or produce a document in an enquiry; 	No Significant Change



	Old Model GST Law June 2016			New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		appearance to give evidence or produce a document in an enquiry; (e) fails to issue invoice in accordance with the provisions of this Act or rules made thereunder, or fails to account for an invoice in his books of account; shall be liable to a penalty which may extend to rupees twenty five thousand.			(e) fails to issue invoice in accordance with the provisions of this Act or rules made thereunder, or fails to account for an invoice in his books of account; shall be liable to a penalty which may extend to twenty five thousand rupees.	
67	General penalty	Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to rupees twenty five thousand.	86	General penalty	Any person, who contravenes any of the provisions of this Act or any rules made thereunder for which no penalty is separately provided for in this Act, shall be liable to a penalty which may extend to rupees twenty five thousand.	No Change
68	General disciplines related to penalty	(1) No tax authority shall impose substantial penalties for minor breaches of tax regulations or procedural requirements. In particular, no penalty in respect of any omission or mistake in documentation which is easily rectifiable and	87	General disciplines related to penalty	(1) No tax authority shall impose substantial penalties for minor breaches of tax regulations or procedural requirements. In particular, no penalty in respect of any omission or mistake in documentation which is easily rectifiable and obviously made without fraudulent intent or	No Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		obviously made			gross negligence shall be greater	
		without fraudulent intent or			than necessary to serve	
		gross negligence shall be			merely as a warning.	
		greater than necessary to			Explanation For the purpose of	
		serve			this sub-section –	
		merely as a warning.			(a) a breach shall be considered	
		Explanation For the			a 'minor breach' if the amount	
		purpose of this sub-section			of tax involved is less	
		_			than rupees five thousand.	
		(a) a breach shall be			(b) an omission or mistake in	
		considered a 'minor breach'			documentation shall be	
		if the amount of tax			considered to be easily	
		involved is less			rectifiable if the same is an error	
		than rupees five thousand.			apparent on record.	
		(b) an omission or mistake			(2) The penalty imposed shall	
		in documentation shall be			depend on the facts and	
		considered to be easily			circumstances of the case and	
		rectifiable if the same is an			shall be commensurate with the	
		error apparent on record.			degree and severity of the	
		(2) The penalty imposed			breach.	
		shall depend on the facts			(3) No penalty shall be imposed	
		and circumstances of the			on any taxable person without	
		case and			giving a notice to	
		shall be commensurate with			show cause and without giving	
		the degree and severity of			the person a reasonable	
		the breach.			opportunity of being heard.	
		(3) No penalty shall be			(4) The tax authority shall	
		imposed on any taxable			ensure that when a penalty is	
		person without giving a			imposed in an order for a	
		notice to			breach of the laws, regulations	
		show cause and without			or procedural requirements, an	
		giving the person a			explanation is provided	
		reasonable opportunity of			therein to the persons upon	
1		being heard.			whom the penalty is imposed,	



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Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 (4) The tax authority shall ensure that when a penalty is imposed in an order for a breach of the laws, regulations or procedural requirements, an explanation is provided therein to the persons upon whom the penalty is imposed, specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed. (5) When a person voluntarily discloses to a tax authority the circumstances of a breach of the tax law, regulation or procedural requirement prior to the discovery of the breach by the tax authority, the tax authority may consider this fact as a potential mitigating factor when establishing a penalty for that person. (6) The provisions of this section will not apply in 			 specifying the nature of the breach and the applicable law, regulation or procedure under which the amount or range of penalty for the breach has been prescribed. (5) When a person voluntarily discloses to a tax authority the circumstances of a breach of the tax law, regulation or procedural requirement prior to the discovery of the breach by the tax authority, the tax authority may consider this fact as a potential mitigating factor when establishing a penalty for that person. (6) The provisions of this section will not apply in such cases where the penalty prescribed under the Act is either a fixed sum or expressed as a fixed percentage. 	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		such cases where the penalty prescribed under the Act is either a fixed sum or expressed as a fixed percentage.				
		NEW CLAUSE	88.	Power to impose penalty in certain cases	Where the proper officer is of the view that a person is liable to a penalty and the same is not covered under any proceeding under sections 59, 60, 61, 62, 66, 67, 89 or 90, he may issue an order levying such penalty after giving a notice and after giving a reasonable opportunity of being heard to such person.	Where under this Act, any person is liable to a penalty, such penalty shall be adjudged by the CGST/SGST authority conferred with such power as the Commissioner of [CGST/SGST], may, by notification, specify.
69(1)	Detention of goods and conveyances, and levy of penalty	 Where any person – (i) transports any goods or stores such goods while they are in transit in violation of the provisions of this Act; or (ii) stores or keeps in stock goods or supplies goods which have not been accounted for in the books or records maintained by him in the manner required by this Act; all such goods and the conveyance used as a means of transport for carrying the said goods shall 	89.1	Detention, seizure and release of goods and conveyances in transit	 (1) Where any person transports any goods or stores any goods while they are in transit in contravention of the provisions of this Act or rules made thereunder, all such goods and the conveyance used as a means of transport for carrying the said goods and documents relating to such goods and conveyances shall be liable to detention or seizure and after detention or seizure, shall be released ,- (a) on payment of the applicable tax and penalty equal to one hundred percent of the tax 	Where any person transports any goods or stores any goods while in transit in contravention of the provisions of this act, all such goods shall be liable to be detained and after detention, the goods will be released on payment of tax alongwith penalty of 100% of tax amount if the assessee comes forward for making the payment; or on payment of 50% of value of said goods in case assessee does not come forward for payment. The payment shall be made within 7 days of detention else goods will be confiscated. period of 7 days may be reduced if the goods are perishable



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		be liable to detention, in the manner prescribed, by the proper officer and shall be released only after payment of applicable tax, interest and penalty leviable thereon or upon furnishing a security, in such form as may be prescribed, equivalent to the amount of the applicable tax, interest and penalty.			 payable on such goods, where the owner of the goods comes forward for payment of such tax and penalty; (b) on payment of the applicable tax and penalty equal to the fifty percent of the value of the goods reduced by the tax amount paid thereon, where the owner of the goods does not come forward for payment of such tax and penalty. (c) the proper officer detaining or seizing goods and/or conveyances shall issue a notice specifying the tax payable and thereafter, pass an order for payment of tax and penalty under clause (a) or (b), as the case may be. 	
69(2)	Detention of goods and conveyances, and levy of penalty	 (2) No tax, interest or penalty shall be determined under sub-section (1) without giving a notice to show cause and without giving the person a reasonable opportunity of being heard. 				Deleted
		NEW CLAUSE	89(2)	Detention, seizure and release of goods and	On payment of the amount referred to in sub-section (1), all liabilities under this section shall stand discharged	New Clause



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
				conveyances in transit	in respect of such goods and such conveyance.	
		NEW CLAUSE	89(3)	Detention, seizure and release of goods and conveyances in transit	where the person transporting any goods or, as the case may be, the owner of the goods fails to pay the amount of tax and penalty as provided in sub- section (1) within seven days of such detention, further proceedings shall be initiated in terms of section 90 and provisions of sub-section (6) of section 79, shall apply <i>mutatis</i> <i>mutandis</i> for provisional release of the detained goods or conveyances. PROVIDED that where the detained goods are perishable or hazardous in nature or are likely to depreciate in value with passage of time, the said period of seven days may be reduced by the proper officer.	Any conveyance where the transportation of carriage of taxable goods with knowledge of the owner of the goods will be confiscated and penalty will be liable to be paid. (For Section 90)
70	Confiscation of goods and levy of penalty	 (1) If any person – (i) supplies any goods in contravention of any of the provisions of this Act or rules made thereunder leading to 	90	Confiscation of goods and/or conveyances and levy of penalty	 (1) If any person – (i) supplies any goods in contravention of any of the provisions of this Act or rules made thereunder leading to evasion of tax; or 	No Change
		evasion of tax; or (ii) does not account for any goods on which he is liable			(ii) does not account for any goods on which he is liable to pay tax under this Act; or	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		to pay tax under this Act; or			(iii) supplies any goods liable to	
		(iii) supplies any goods			tax under this Act without	
		liable to tax under this Act			having applied for the	
		without having applied for			registration; or	
		the			(iv) contravenes any of the	
		registration; or			provisions of this Act or rules	
		(iv) contravenes any of the			made thereunder with intent	
		provisions of this Act or			to evade payment of tax,	
		rules made thereunder with			then, all such goods shall be	
		intent			liable to confiscation and the	
		to evade payment of tax,			person shall be liable to	
		then, all such goods shall be			penalty under section 66.	
		liable to confiscation and			(2) Whenever confiscation of	
		the person shall be liable to			any goods is authorized by this	
		penalty under section 66.			Act, the CGST/SGST	
		(2) Whenever confiscation			officer adjudging it shall give to	
		of any goods is authorized			the owner of the goods or,	
		by this Act, the CGST/SGST			where such owner is not	
		officer adjudging it shall			known, the person from whose	
		give to the owner of the			possession or custody such	
		goods or, where such			goods have been seized, an	
		owner is not			option to pay in lieu of	
		known, the person from			confiscation such fine as the	
		whose possession or			said officer thinks fit:	
		custody such goods have			Provided that such fine shall not	
		been seized, an			exceed the market price of the	
		option to pay in lieu of			goods confiscated, less	
		confiscation such fine as the			the tax chargeable thereon.	
		said officer thinks fit:			(3) Where any fine in lieu of	
		Provided that such fine shall			confiscation of goods is imposed	
		not exceed the market price			under sub-section (2),	
		of the goods confiscated,			the owner of such goods or the	
		less			person referred to in sub-	
		the tax chargeable thereon.			section (1), shall, in addition,	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Clause Provision	Sec(Sub -Sec)	Clause	Provision	
		 (3) Where any fine in lieu of confiscation of goods is imposed under sub-section (2), the owner of such goods or the person referred to in sub-section (1), shall, in addition, be liable to any tax and charges payable in respect of such goods. (4) No order of confiscation of goods and/or imposition of goods and/or imposition of penalty shall be issued without giving a notice to show cause and without giving the person a reasonable opportunity of being heard. (5) Where any goods are confiscated under this Act, the title of such goods shall thereupon vest in the appropriate Government. (6) The proper officer adjudging confiscation and hold possession of the things confiscated and every Officer, shall assist him in taking and holding such 			be liable to any tax and charges payable in respect of such goods. (4) No order of confiscation of goods and/or imposition of penalty shall be issued without giving a notice to show cause and without giving the person a reasonable opportunity of being heard. (5) Where any goods are confiscated under this Act, the title of such goods shall thereupon vest in the appropriate Government. (6) The proper officer adjudging confiscation shall take and hold possession of the things confiscated and every Officer of Police, on the requisition of such proper officer, shall assist him in taking and holding such possession.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		possession.				
71	Confiscation of conveyances	Any conveyance used as a means of transport for carriage of taxable goods without the cover of documents as may be prescribed in this behalf shall be liable to confiscation, unless the owner of the conveyance proves that it was so used without the knowledge or connivance of the owner himself, his agent, if any, and the person in charge of the conveyance: Provided that where any such conveyance is used for the carriage of the goods or passengers for hire, the owner of the conveyance shall be given an option to pay in lieu of the conveyance a fine equal to the tax payable on the goods being transported				Removed
72	Confiscation or penalty not to interfere with other	thereon. No confiscation made or penalty imposed under the provisions of this Act or the rules made thereunder shall	91	Confiscation or penalty not to interfere with other	No confiscation made or penalty imposed under the provisions of this Act or the rules made thereunder shall	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
	punishments	prevent the infliction of any other punishment to which the person affected thereby is liable under the provisions of this Act or under any other law.		punishments	prevent the infliction of any other punishment to which the person affected thereby is liable under the provisions of this Act or under any other law.	

Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis					
Clause	Provision	Sec(Sub -Sec)	Clause	Provision						
CHAPTER – XVII : PROSECUTION AND COMPOUNDING OF OFFENCES										
Prosecution	 (1) Whoever commits any of the following offences, namely— (a) supplies any goods and/or services without issue of any invoice or issues an incorrect or false invoice with regard to any such supply; (b) issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder; (c) collects any amount as 	92	Prosecution	 (1) Whoever commits any of the following offences, namely— (a) supplies any goods and/or services without issue of any invoice or issues an incorrect or false invoice with regard to any such supply; (b) issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder; (c) collects any amount as tax but fails to pay the same to the credit of the appropriate Government beyond a period of three 	Provision w.r.t. arrest and prosecution have been expanded so as to cover all activities leading to fraudulent/ wrong utilization of credit, wrong adjustment of dement, short payment, no payment, erroneous refund and tampering of records. Demand on above count is upto 100 lakhs then it will be treated as cognizable non bailable offence. Imprisonment will be for 1 year in case demand is upto 100 lakhs or it will be 5 years or more if it is 250 lakhs. However if it is a repeated offence then imprisonment will extend to 5 years along with fine.					
	Clause XVII : PROSECU	ClauseProvision• XVII : PROSECUTION AND COMPOUNDING OF CProsecution(1) Whoever commits any of the following offences, namely— (a) supplies any goods and/or services without issue of any invoice or issues an incorrect or false invoice with regard to any such supply; (b) issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder;	ClauseProvisionSec(Sub -Sec)•XVII : PROSECUTION AND COMPOUNDING OF OFFENCESProsecution(1) Whoever commits any of the following offences, namely— (a) supplies any goods and/or services without issue of any invoice or issues an incorrect or false invoice with regard to any such supply; (b) issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder; (c) collects any amount as92	ClauseProvisionSec(Sub -Sec)Clause•XVII : PROSECUTION AND COMPOUNDING OF OFFENCESProsecution(1) Whoever commits any of the following offences, namely— (a) supplies any goods and/or services without issue of any invoice or issues an incorrect or false invoice with regard to any such supply; (b) issues any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder; (c) collects any amount as92Prosecution	ClauseProvisionSec(Sub -Sec)ClauseProvision•XVII : PROSECUTION AND COMPOUNDING OF OFFENCESProsecution(1) Whoever commits any of the following offences, namely— (a) supplies any goods and/or services without issue of any invoice or issues an incorrect or false invoice with regard to any such supply; (b) issues any invoice or bill without supply of goods and/or services in violation of (b) issues any invoice or bill without supply of goods and/or services in violation of (c) collects any amount as92Prosecution(1) Whoever commits any of the following offences, namely— (a) supplies any goods and/or services without issue of any invoice or issue of any invoice or issue of any invoice or bill with out supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder; (c) collects any amount as92Prosecution(1) Whoever commits any of the following offences, namely— (a) supplies any goods and/or services without issue of any invoice or bill without supply of goods and/or services in violation of the provisions of this Act, or the rules made thereunder; (c) collects any amount as92Prosecution(1) Whoever commits any of the following offences, namely— (a) supply incorrect or false invoice with regard to any such supply; (b) issues any invoice or bill without supply of goods and/or services in violation of the rules made thereunder; (c) collects any amount as92VIII = Collects any amount asVIII = Collects any amount as but fails to pay the same to the credit of the appropriate Government beyond a period of three					



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		to the credit of the			such	
		appropriate Government			payment becomes due;	
		beyond a period of three			(d) collects any tax in	
		months from the date on			contravention of the provisions	
		which such payment			of this Act but fails to pay the	
		becomes due;			same to the credit of the	
		(d) collects any tax in			appropriate Government	
		contravention of the			beyond a period of three	
		provisions of this Act but			months from	
		fails to pay the same to the			the date on which such payment	
		credit of the appropriate			becomes due;	
		Government beyond a			(e) takes and/or utilizes input	
		period of three months			tax credit without actual receipt	
		from the date on which			of goods and/or	
		such payment becomes			services either fully or partially,	
		due;			in violation of the provisions of	
		(e) takes and/or utilizes			this Act, or the rules	
		input tax credit without			made thereunder;	
		actual receipt of goods			(f) fraudulently obtains refund	
		and/or services either fully			of any CGST/SGST;	
		or partially, in violation of			(g) falsifies or substitutes	
		the provisions of this Act, or			financial records or produces	
		the rules			fake accounts and/or	
		made thereunder;			documents or furnishes any	
		(f) fraudulently obtains			false information with an	
		refund of any CGST/SGST;			intention to evade payment of	
		(g) falsifies or substitutes			tax	
		financial records or			due under this Act;	
		produces fake accounts			(h) obstructs or prevents any	
		and/or			officer in the discharge of his	
		documents or furnishes any			duties under this Act;	
		false information with an			(i) acquires possession of, or in	
		intention to evade payment			any way concerns himself in	
		of tax			transporting, removing,	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
Sec)		due under this Act; (h) obstructs or prevents any officer in the discharge of his duties under this Act; (i) acquires possession of, or in any way concerns himself in transporting, removing, depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder; (j) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder; (k) fails to supply under this Act or the rules made thereunder or (unless with a reasonable	-Sec)		depositing, keeping, concealing, supplying, or purchasing or in any other manner deals with, any goods which he knows or has reason to believe are liable to confiscation under this Act or the rules made thereunder; (j) receives or is in any way concerned with the supply of, or in any other manner deals with any supply of services which he knows or has reason to believe are in contravention of any provisions of this Act or the rules made thereunder; (k) fails to supply any information which he is required to supply under this Act or the rules made thereunder or (unless with a reasonable belief, the burden of proving which shall be upon him, that the information supplied by him is true) supplies false information; or (l) attempts to commit, or abets the commission of, any of the offences mentioned in clauses (a) to (k) of this section;	
		belief, the burden of proving which			shall be punishable – (i) in cases where the amount of	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		shall be upon him, that the			tax evaded exceeds two	
		information supplied by him			hundred and fifty lakh	
		is true) supplies false			rupees, with imprisonment for a	
		information; or			term which may extend to five	
		(I) attempts to commit, or			years and with fine;	
		abets the commission of,			(ii) in cases where the amount	
		any of the offences			of tax evaded exceeds fifty lakh	
		mentioned			rupees but does not	
		in clauses (a) to (k) of this			exceed two hundred and fifty	
		section;			lakh rupees, with imprisonment	
		shall be punishable –			for a term which may	
		(i) in cases where the			extend to three years and with	
		amount of tax evaded			fine;	
		exceeds two hundred and			(iii) in the case of any other	
		fifty lakh			offence where the amount of	
		rupees, with imprisonment			tax evaded exceeds twenty	
		for a term which may			five lakh rupees but does not	
		extend to five years and			exceed fifty lakh rupees, with	
		with fine;			imprisonment for a term	
		(ii) in cases where the			which may extend to one year	
		amount of tax evaded			and with fine.	
		exceeds fifty lakh rupees			(2) If any person convicted of an	
		but does not			offence under this section is	
		exceed two hundred and			again convicted of an	
		fifty lakh rupees, with			offence under this section, then,	
		imprisonment for a term			he shall be punishable for the	
		which may			second and for every	
		extend to three years and			subsequent offence with	
		with fine;			imprisonment for a term which	
		(iii) in the case of any other			may extend to five years and	
		offence where the amount			with fine:	
		of tax evaded exceeds			Provided that in the absence of	
1		twenty			special and adequate reasons to	
		five lakh rupees but does			the contrary to be	



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
Sec)		not exceed fifty lakh rupees, with imprisonment for a term which may extend to one year and with fine. (2) If any person convicted of an offence under this section is again convicted of an offence under this section, then, he shall be punishable for the second and for every subsequent offence with imprisonment for a term which may extend to five years and with fine: Provided that in the absence of special and adequate reasons to the	-Sec)		recorded in the judgment of the Court, the imprisonment referred to in sub-sections (1) and (2) shall not be for a term of less than six months. (3) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), all offences under this Act, except the offences referred to in sub-section (4) shall be non-cognizable and bailable. (4) The offences relating to taxable goods and/or services where the amount of tax evaded exceeds two hundred and fifty lakh rupees shall be cognizable and non-bailable. (5) A person shall not be	
		 contrary to be recorded in the judgment of the Court, the imprisonment referred to in sub-sections (1) and (2) shall not be for a term of less than six months. (3) Notwithstanding anything contained in the Code of Criminal Procedure, 1973 (2 of 1974), all offences under this Act, except the offences 			prosecuted for any offence under this section except with the previous sanction of the designated authority.	



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		referred to in sub-section (4) shall be non-cognizable and bailable. (4) The offences relating to taxable goods and/or services where the amount of tax evaded exceeds two hundred and fifty lakh rupees shall be cognizable and non-bailable. (5) A person shall not be prosecuted for any offence under this section except with the previous sanction of the designated authority.				
74	Cognizance of offences	No Court shall take cognizance of any offence punishable except with the previous sanction of the designated authority, and no Court inferior to that of a Magistrate of the First Class, shall try any such offence.	93	Cognizance of offences	No Court shall take cognizance of any offence punishable except with the previous sanction of the designated authority, and no Court inferior to that of a Magistrate of the First Class, shall try any such offence.	No Change
75	Presumption of culpable mental state	(1) In any prosecution for an offence under this Act which requires a culpable mental state on the part of the accused, the Court shall presume the existence of such mental state but it	94	Presumption of culpable mental state	(1) In any prosecution for an offence under this Act which requires a culpable mental state on the part of the accused, the Court shall presume the existence of such mental state but it shall be a defence for the	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		shall be a defence for the accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution. Explanation.— In this section, "culpable mental state" includes intention, motive, knowledge of a fact, and belief in, or reason to believe, a fact. (2) For the purposes of this section, a fact is said to be proved only when the Court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.			accused to prove the fact that he had no such mental state with respect to the act charged as an offence in that prosecution. Explanation.— In this section, "culpable mental state" includes intention, motive, knowledge of a fact, and belief in, or reason to believe, a fact. (2) For the purposes of this section, a fact is said to be proved only when the Court believes it to exist beyond reasonable doubt and not merely when its existence is established by a preponderance of probability.	
76	Relevancy of statements under certain circumstances	 (1) A statement made and signed by a person before any gazetted officer of CGST/IGST/SGST during the course of any inquiry or proceeding under this Act shall be relevant, for the purpose of proving, in any prosecution for an offence under this Act, the truth of the facts which it contains,- (a) when the person who made the statement is dead 	95	Relevancy of statements under certain circumstances	 (1) A statement made and signed by a person before any gazetted officer of CGST/IGST/SGST during the course of any inquiry or proceeding under this Act shall be relevant, for the purpose of proving, in any prosecution for an offence under this Act, the truth of the facts which it contains,- (a) when the person who made the statement is dead or cannot 	No Change



Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 or cannot be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or whose presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the Court considers unreasonable; or (b) when the person who made the statement is examined as a witness in the case before the Court and the Court is of the opinion that, having regard to the circumstances of the case, the statement should be admitted in evidence in the interests of justice. (2) The provisions of subsection (1) shall, so far as may be, apply in relation to a proceeding before a Court, as they apply in relation to a proceeding 			be found, or is incapable of giving evidence, or is kept out of the way by the adverse party, or whose presence cannot be obtained without an amount of delay or expense which, under the circumstances of the case, the Court considers unreasonable; or (b) when the person who made the statement is examined as a witness in the case before the Court and the Court is of the opinion that, having regard to the circumstances of the case, the statement should be admitted in evidence in the interests of justice. (2) The provisions of sub-section (1) shall, so far as may be, apply in relation to any proceeding under this Act, other than a proceeding before a Court, as they apply in relation to a proceeding before a Court.	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
77	Offences by Companies and certain other persons	 (1) Where an offence committed by a person under this Act is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly: (2) Notwithstanding anything contained in sub- section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be 	96	Offences by Companies and certain other persons	 (1) Where an offence committed by a person under this Act is a company, every person who, at the time the offence was committed was in charge of, and was responsible to, the company for the conduct of business of the company, as well as the company, shall be deemed to be guilty of the offence and shall be liable to be proceeded against and punished accordingly: (2) Notwithstanding anything contained in sub-section (1), where an offence under this Act has been committed by a company and it is proved that the offence has been committed with the consent or connivance of, or is attributable to any negligence on the part of, any director, manager, secretary or other officer of the company, such director, manager, secretary or other officer shall also be deemed to be guilty of that offence and shall be liable to be proceeded against and punished accordingly. Explanation For the purposes of this section, - 	No Change



Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		punished accordingly.			corporate and includes a firm or	
		Explanation For the			other association of	
		purposes of this section, -			individuals; and	
		(a) "company" means a			(b) "director", in relation to a	
		body corporate and			firm, means a partner in the	
		includes a firm or other			firm.	
		association of			(3) Where an offence under this	
		individuals; and			Act has been committed by a	
		(b) "director", in relation to			taxable person being a	
		a firm, means a partner in			partnership firm or a Limited	
		the firm.			Liability Partnership or a Hindu	
		(3) Where an offence under			Undivided Family or a trust,	
		this Act has been			the partner or <i>karta</i> or	
		committed by a taxable			managing trustee, as the case	
		person being a			may be, shall be deemed to be	
		partnership firm or a			guilty of that offence and shall	
		Limited Liability Partnership			be liable to be proceeded	
		or a Hindu Undivided Family			against and punished	
		or a trust,			accordingly and the provisions	
		the partner or karta or			of sub-section (2) shall apply	
		managing trustee, as the			mutatis mutandis to such	
		case may be, shall be			persons.	
		deemed to be			(4) Nothing contained in this	
		guilty of that offence and			section shall render any such	
		shall be liable to be			person liable to any	
		proceeded against and			punishment provided in this Act,	
		punished			if he proves that the offence	
		accordingly and the			was committed without his	
		provisions of sub-section (2)			knowledge or that he had	
		shall apply <i>mutatis</i>			exercised all due diligence to	
		<i>mutandis</i> to such			prevent the commission of such	
		persons.			offence.	
		(4) Nothing contained in				
		this section shall render any				



	Old Model GS	Г Law June 2016		New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		such person liable to any punishment provided in this Act, if he proves that the offence was committed without his knowledge or that he had exercised all due diligence to prevent the commission of such offence.				
78	Compounding of offences	 (1) Any offence under the Act may, either before or after the institution of prosecution, be compounded by the Competent Authority on payment, by the person accused of the offence, to the Central Government or the State Government, as the case be, of such compounding amount in such manner as may be prescribed: Provided that nothing contained in this section shall apply to – (a) a person who has been allowed to compound once in respect of any of the offences described under clause (a) to (g) of sub- section (1) of section 73 and the 	97	Compounding of offences	 (1) Any offence under the Act may, either before or after the institution of prosecution, be compounded by the Competent Authority on payment, by the person accused of the offence, to the Central Government or the State Government, as the case be, of such compounding amount in such manner as may be prescribed: PROVIDED that nothing contained in this section shall apply to – (a) a person who has been allowed to compound once in respect of any of the offences described under clause (a) to (g) of sub-section (1) of section 92 and the offences described under clause (m) which are relatable to 	No compounding of offence can be done by specified person including that of the person who has been convicted by court in this act.



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		offences described under			offences described	
		clause (I) which are			under clause (a) to (g) of the	
		relatable to offences			said sub-section;	
		described under			(b) a person who has been	
		clause (a) to (g) of the said			allowed to compound once in	
		sub-section;			respect of any	
		(b) a person who has been			offence (other than those in	
		allowed to compound once			clause (a)) under the Act or	
		in respect of any offence			under the provisions of	
		(other than those in clause			any other SGST Act or IGST Act	
		(a)) under the Act or under			in relation to supplies of value	
		the provisions of any other			exceeding one	
		SGST			crore rupees;	
		Act or IGST Act in relation			(c) a person who has been	
		to supplies of value			accused of committing an	
		exceeding rupees one			offence under the Act	
		crore;			which is also an offence under	
		(c) a person who has been			the Narcotic Drugs and	
		accused of committing an			Psychotropic Substance	
		offence under the Act			Act,1985 (61 of 1985), the	
		which is			Foreign Exchange Management	
		also an offence under the			Act, 1999 (42 of	
		Narcotic Drugs and			1999) or any other Act other	
		Psychotropic Substance			than the CGST/SGST Act;	
		Act,1985 (61 of			(d) a person who has been	
		1985), the Foreign Exchange			convicted for an offence under	
		Management Act, 1999 (42			this Act by a court;	
		of 1999) or any other Act			(e) a person who has been	
		other			accused of committing an	
		than the CGST/SGST Act;			offence specified in	
		(d) any other class of			clauses (h),(k) or (l) of sub-	
		persons or offences as may			section (1) of section 92; and	
		be prescribed:			(f) any other class of persons or	
		Provided further that any			offences as may be prescribed:	



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		compounding allowed			PROVIDED FURTHER that any	
		under the provision of this			compounding allowed under the	
		section shall			provision of this	
		not affect the proceedings if			section shall not affect the	
		any, instituted under any			proceedings if any, instituted	
		other law:			under any other law:	
		Provided also that			PROVIDED ALSO that	
		compounding shall be			compounding shall be allowed	
		allowed only after making			only after making payment	
		payment of tax,			of tax, interest and penalty	
		interest and penalty			involved in such offences.	
		involved in such offences.			(2) The amount for	
		(2) The amount for			compounding of offences under	
		compounding of offences			this section shall be as may be	
		under this section shall be			prescribed under the rules to be	
		as may be			made under sub-section (1),	
		prescribed under the rules			subject to the	
		to be made under sub-			minimum amount not being less	
		section (1), subject to the			than ten thousand rupees or	
		minimum			fifty per cent of the	
		amount not being less than			tax involved, whichever is	
		rupees ten thousand or fifty			greater, and the maximum	
		per cent of the tax involved,			amount not being more	
		whichever is greater, and			than thirty thousand rupees or	
		the maximum amount not			one hundred and fifty per cent	
		being more than rupees			of the tax,	
		thirty			whichever is greater.	
		thousand or one hundred			(3) On payment of such	
		and fifty per cent of the tax,			compounding amount as may	
		whichever is greater.			be determined by the	
		(3) On payment of such			competent authority, no further	
		compounding amount as			proceedings shall be initiated	
		may be determined by the			under the Act	
		competent authority, no			against the accused person in	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
CHARTER		further proceedings shall be initiated under the Act against the accused person in respect of the same offence and any criminal proceedings, if already initiated in respect of the said offence, shall stand abated.			respect of the same offence and any criminal proceedings, if already initiated in respect of the said offence, shall stand abated.	
CHAPTER-	- XXI APPEALS AND	REVISION				
79.	Appeals to First Appellate Authority	 (1) Any person aggrieved by any decision or order passed against him under this Act by an adjudicating authority, may appeal to the prescribed First Appellate Authority. (2) Every appeal under this section shall be filed within three months from the date on which the decision or order sought to be appealed against is communicated to the person preferring the appeal: Provided that the First Appellate Authority may, if he is satisfied that the 	98.	Appeals to First Appellate Authority	 (1) Any person aggrieved by any decision or order passed against him under this Act or under the [SGST/CGST] Act as authorized under section 7 of the [SGST/CGST] Act by an adjudicating authority, may appeal to the prescribed First Appellate Authority within three months from the date on which the said decision or order is communicated to such person. (2) The Commissioner may, of his own motion, or upon request from the Commissioner of [SGST/CGST] call for and examine the record of any proceeding 	Appeal before first Appellate Authority to be made within three months. Departmental Authorities can make application to the First Appellate Authorities for increase in pre-deposit amount upto 25% of tax in dispute in serious cases of not less than Rs.25,00,00,000.



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
-		prevented by sufficient cause from presenting the appeal within the aforesaid period of three months, allow it to be presented within a further period of one month. (3) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner. (4) No appeal shall be filed under sub-section (1) unless the appellant has deposited – (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and (b) a sum equal to ten percent of the remaining amount in dispute arising	-		authority has passed any decision or order under this Act or under the [SGST/CGST] Act as authorized under section 7 of the [SGST/CGST] Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any GST Officer subordinate to him to apply to the First Appellate Authority within six months from the date on which the said decision or order is communicated to such person for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order. (3) Where, in pursuance of an order under sub-section (2), the authorized officer	
		from the said order, in relation to which the appeal has been filed. Explanation For the purposes of this sub- section, the expression "amount in dispute" shall include – i. amount determined			makes an application to the First Appellate Authority, such application shall be dealt with by the First Appellate Authority as if it were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act	



Old Model GST Law June 2016			New Model GST Law Nov 2016			Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
-	Clause	under section 46 or 47 or 48 or 51; ii. amount payable under ruleof the GST Credit Rules 201; and iii. amount of fee levied or penalty imposed: Provided that nothing in this sub-section shall affect the right of the departmental authorities to apply to the First Appellate Authority for ordering a higher amount of predeposit, not exceeding fifty percent of the amount in the dispute, in a case which is considered by the Commissioner of GST to be a "serious case". Explanation For the purpose of this proviso, the expression "serious case" shall mean a case involving a disputed tax liability of not less than	-		relating to appeals shall, so far as may be, apply to such application. (4) The First Appellate Authority may, if he is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of three months or six months, as the case may be, allow it to be presented within a further period of one month. (5) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner. (6) No appeal shall be filed under sub-section (1) unless the appellant has deposited — (a) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is	
		Rupees Twenty Five Crores and where the Commissioner of GST is of the opinion (for reasons to be recorded in writing) that the department has a			admitted by him, and (b) a sum equal to ten percent of the remaining amount of tax in dispute arising from the said order, in relation to which the appeal has been filed.	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		very good case against the			PROVIDED that nothing in this	
		taxpayer.			sub-section shall affect the right	
		(5) The First Appellate			of the	
		Authority shall give an			departmental authorities to	
		opportunity to the			apply to the First Appellate	
		appellant of being			Authority for ordering	
		heard, if he so desires.			a higher amount of pre-deposit,	
		(6) The First Appellate			not exceeding twenty five	
		Authority may, if sufficient			percent of the	
		cause is shown at any stage			amount of tax in dispute, in a	
		of			case which is considered by the	
		hearing of an appeal, grant			Commissioner of GST to be a	
		time, from time to time, to			"serious case".	
		the parties or any of them			Explanation For the purpose	
		and adjourn the hearing of			of this proviso, the expression	
		the appeal for reasons to be			"serious case"	
		recorded in writing:			shall mean a case in which an	
		Provided that no such			order has been passed under	
		adjournment shall be			section 67	
		granted more than three			involving a disputed tax liability	
		times to a party			of not less than Rupees Twenty	
		during hearing of the			Five Crores.	
		appeal.			(7) The First Appellate Authority	
		(7) The First Appellate			shall give an opportunity to the	
		Authority may, at the			appellant of being	
		hearing of an appeal, allow			heard, if he so desires.	
		an appellant to			(8) The First Appellate Authority	
		go into any ground of			may, if sufficient cause is shown	
		appeal not specified in the			at any stage of	
		grounds of appeal, if he is			hearing of an appeal, grant time,	
		satisfied that			from time to time, to the parties	
		the omission of that ground			or any of them	
		from the grounds of appeal			and adjourn the hearing of the	
		was not wilful or			appeal for reasons to be	



Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
Sec)		unreasonable.(8) The First AppellateAuthority shall, aftermaking such further inquiryas may benecessary, pass such order,as he thinks just andproper, confirming,modifying orannulling the decision ororder appealed against:Provided that an orderenhancing any fee orpenalty or fine in lieu ofconfiscation orconfiscating goods ofgreater value or reducingthe amount of refund orinput tax creditshall not be passed unlessthe appellant has beengiven a reasonableopportunity ofshowing cause against theproposed order:Provided further that wherethe First AppellateAuthority is of the opinionthat any taxhas not been paid or short-paid or erroneouslyrefunded, or where input	-Sec)		recorded in writing: PROVIDED that no such adjournment shall be granted more than three times to a party during hearing of the appeal. (9) The First Appellate Authority may, at the time of hearing of an appeal, allow an appellant to go into any ground of appeal not specified in the grounds of appeal, if he is satisfied that the omission of that ground from the grounds of appeal was not wilful or unreasonable. (10) The First Appellate Authority shall, after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, confirming, modifying or annulling the decision or order appealed against but shall not refer the case back to the authority that passed the said decision or order: PROVIDED that an order enhancing any fee or penalty or fine in lieu of confiscation or confiscating goods of greater	
		has not been paid or short- paid or erroneously			fine in lieu of confiscation	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		utilized, no order requiring			credit shall not be passed unless	
		the appellant to pay such			the appellant has been given a	
		tax or			reasonable	
		input tax credit shall be			opportunity of showing cause	
		passed unless the appellant			against the proposed order:	
		is given notice to show			PROVIDED FURTHER that where	
		cause			the First Appellate Authority is	
		against the proposed order			of the opinion that	
		and the order is passed			any tax has not been paid or	
		within the time limit			short-paid or erroneously	
		specified under			refunded, or where input tax	
		section 51.			credit has been wrongly availed	
		(9) The order of the First			or utilized, no order requiring	
		Appellate Authority			the appellant to pay	
		disposing of the appeal shall			such tax or input tax credit shall	
		be in			be passed unless the appellant	
		writing and shall state the			is given notice to	
		points for determination,			show cause against the	
		the decision thereon and			proposed order and the order is	
		the reasons			passed within the time limit	
		for the decision.			specified under section 66 or 67.	
		(10) The First Appellate			(11) The order of the First	
		Authority shall, where it is			Appellate Authority disposing of	
		possible to do so, hear and			the appeal shall be	
		decide			in writing and shall state the	
		every appeal within a			points for determination, the	
		period of one year from the			decision thereon and	
		date on which it is filed:			the reasons for the decision.	
		Provided that where the			(12) The First Appellate	
		issuance of order is stayed			Authority shall, where it is	
		by an order of a Court or			possible to do so, hear and	
		, Tribunal,			decide every appeal within a	
		the period of such stay shall			period of one year from the	
		be excluded in computing			date on which it is filed:	



1. 50 5 m	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		the period of one year.			PROVIDED that where the	
		(11) On disposal of the			issuance of order is stayed by an	
		appeal, the First Appellate			order of a Court or	
		Authority shall			Tribunal, the period of such stay	
		communicate the			shall be excluded in computing	
		order passed by him to the			the period of one	
		appellant and to the			year.	
		adjudicating authority.			(13) On disposal of the appeal,	
		(12) A copy of the order			the First Appellate Authority	
		passed by the First			shall communicate	
		Appellate Authority shall			the order passed by him to the	
		also be sent to the			appellant and to the	
		jurisdictional Commissioner			adjudicating authority.	
		of CGST or the authority			(14) A copy of the order passed	
		designated by him in this			by the First Appellate Authority	
		behalf			shall also be	
		and the jurisdictional			sent to the jurisdictional	
		Commissioner of SGST or			Commissioner of CGST or the	
		the authority designated by			authority designated by	
		him in this			him in this behalf and the	
		behalf.			jurisdictional Commissioner of	
		(13) Every order passed			SGST or the authority	
		under this section shall,			designated by him in this behalf.	
		subject to the provisions of			(15) Every order passed under	
		sections 80,			this section shall, subject to the	
		83, 87 or 88, be final.			provisions of	
					sections 99, 102, 106 or 107, be	
					final.	
79. (3)	Appeals to First	Where, in pursuance of an	98(3)	Appeals to First	Where, in pursuance of an order	No Change
	Appellate	order under sub-section (2),		Appellate	under sub-section (2), the	
	Authority	the authorized officer		Authority	authorized officer	
		makes an application to the			makes an application to the First	
		First Appellate Authority,			Appellate Authority, such	
		such application shall be			application shall be dealt with	



	Old Model GS	T Law June 2016		New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		dealt with by the First Appellate Authority as if it were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act relating to appeals shall, so far as may be, apply to such application.			by the First Appellate Authority as if it were an appeal made against the decision or order of the adjudicating authority and the provisions of this Act relating to appeals shall, so far as may be, apply to such application.	
		New Clause	99 (1)	Revisional powers of Chief Commissioner or Commissioner	(1) Subject to the provisions of section 112 and any rules made thereunder, the Chief Commissioner or Commissioner may on his own motion, or upon information received by him or on request from the Commissioner of [SGST/CGST], call for and examine the record of any proceeding, and if he considers that any decision or order passed under this Act or under the [SGST/CGST] Act as authorized under section 7 of the [SGST/CGST] Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the interest of the revenue and is illegal or improper or has not taken into account certain material facts, whether available	Powers to Chief Commissioner has been granted to revise the order after granting the proper opportunity of personal hearing. However if Appeal is already filed against such order or time for filing Appeal has not been expired or three years after the date of passing the order or it was already reviewed in such case order cannot be revised.



Old Model GST Law June 2016			New Model G	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
	N	New Clause	99. (2) to (8)	Revisional powers of Chief Commissioner or Commissioner	at the time of issuance of the said order or not or in consequence of an observation by the Comptroller and Auditor General of India, he may, if necessary, stay the operation of such decision or order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order, as he thinks just and proper, including enhancing or modifying or annulling the said decision or order. (2) The Chief Commissioner or Commissioner shall not exercise any power under sub-section (1), if (a) the order has been subject to an appeal under section 98 or under section 101 or under section 106 or under section 107; or (b) the period specified under sub-section (2) of section 98 has not yet expired or more than three years have expired after the passing of the decision or order	New Clause



Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					(c) the order has already been	
					taken for revision under this	
					section at any earlier	
					stage.	
					(3) Notwithstanding anything	
					contained in sub-section (2), the	
					Chief Commissioner	
					or Commissioner may pass an	
					order under sub-section (1) on	
					any point which	
					has not been raised and decided	
					in an appeal referred to in	
					clause (a) of subsection	
					(2), before the expiry of a period	
					of one year from the date of the	
					order	
					in such appeal or before the	
					expiry of a period of three years	
					referred to in clause	
					(b) of that sub-section,	
					whichever is later.	
					(4) Every order passed in	
					revision under sub-section (1)	
					shall, subject to the	
					provisions of sections 102, 106	
					or 107, be final.	
					(5) If the said decision or order	
					involves an issue on which the	
					Appellate Tribunal or the High	
					Court has given its decision	
					which is prejudicial to the	
					interest of revenue in some	
					other proceedings and an	
					appeal to the High Court or the	



Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					Supreme Court against such	
					decision of the Appellate	
					Tribunal or as the case may	
					be, the High Court is pending,	
					the period spent between the	
					date of the decision	
					of the Appellate Tribunal and	
					the date of the decision of the	
					High Court or as the	
					case may be, the date of the	
					decision of the High Court and	
					the date of the	
					decision of the Supreme Court	
					shall be excluded in computing	
					the period referred	
					to in clause (b) of sub-section (2)	
					where proceedings for revision	
					have been	
					initiated by way of issue of a	
					notice under this section.	
					(6) Where the issuance of an	
					order under sub-section (1) is	
					stayed by the order of a	
					Court or Tribunal, the period of	
					such stay shall be excluded in	
					computing the	
					period referred to in clause (b)	
					of sub-section (2).	
					(7) For the purposes of this	
					section, 'record' shall include all	
					records relating to any	
					proceedings under this Act	
					available at the time of	
					examination by the Chief	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					Commissioner or Commissioner. (8) For the purposes of this section, 'decision' shall include intimation given by any officer lower in rank than the Chief Commissioner or, as the case may be Commissioner.	
80	Revisional powers of Commissioner	(1) Subject to the provisions of section 93 and any rules made thereunder, the Commissioner may on his own motion or upon information received by him, call for and examine the record of any proceeding under this Act, and if he considers that any decision or order passed under this Act by any officer subordinate to him is erroneous in so far as it is prejudicial to the interest of the revenue, he may, if necessary, stay the operation of such decision or order for such period as he deems fit and after giving the person concerned an opportunity of being heard and after making such further inquiry as may be necessary, pass such order,	100.			Removed



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		as he thinks just and				
		proper, including enhancing				
		or				
		modifying or annulling the				
		said decision or order.				
		(2) The Commissioner shall				
		not exercise any power				
		under sub-section (1), if				
		(a) the order has been				
		subject to an appeal under				
		section 79 or under section				
		82 or				
		under section 87 or under				
		section 88; or				
		(b) more than three years				
		have expired after the				
		passing of the decision or				
		order sought				
		to be revised.				
		(3) Notwithstanding				
		anything contained in sub-				
		section (2), the				
		Commissioner may pass				
		an order under sub-section				
		(1) on any point which has				
		not been raised and				
		decided in an				
		appeal referred to in clause				
		(a) of sub-section (2),				
		before the expiry of a				
		period of one				
		year from the date of the				
		order in such appeal or				
		before the expiry of a				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		period of three				
		years referred to in clause				
		(b) of that sub-section,				
		whichever is later.				
		(4) Every order passed in				
		revision under sub-section				
		(1) shall, subject to the				
		provisions				
		of sections 83, 87 or 88, be				
		final.				
		(5) If the decision or order				
		passed under this Act by an				
		officer subordinate to the				
		Commissioner involves an				
		issue on which the				
		Appellate Tribunal or the				
		High Court has				
		given its decision which is				
		prejudicial to the interest of				
		revenue in some other				
		proceedings and an appeal				
		to the High Court or the				
		Supreme Court against such				
		decision				
		of the Appellate Tribunal or				
		as the case may be, the				
		High Court is pending, the				
		period				
		spent between the date of				
		the decision of the				
		Appellate Tribunal and the				
		date of the				
		decision of the High Court				
		or as the case may be, the				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		date of the decision of the				
		High				
		Court and the date of the				
		decision of the Supreme				
		Court shall be excluded in				
		computing				
		the period referred to in				
		clause (b) of sub-section (2).				
		(6) Where the issuance of				
		an order under sub-section				
		(1) is stayed by the order of				
		а				
		Court or Tribunal, the				
		period of such stay shall be				
		excluded in computing the				
		period of				
		three years under sub-				
		section (2).				
		(7) For the purposes of this				
		section, 'record' shall				
		include all records relating				
		to any				
		proceedings under this Act				
		available at the time of				
		examination by the				
		Commissioner.				
		(8) For the purposes of this				
		section, 'decision' shall				
		include intimation given by				
		any				
		officer subordinate to the				
		Commissioner.				



I	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
81	Constitution of the National Appellate Tribunal	 (1) The Central Government shall on the recommendation of the GST Council constitute a National Goods and Services Tax Appellate Tribunal (hereinafter referred to as the Appellate Tribunal). (2) The Appellate Tribunal shall be headed by a National President. (3) The Appellate Tribunal shall have one branch for each state, which shall be called as the State GST Tribunal. (4) Every State GST Tribunal will be headed by a State President. (5) Every State GST Tribunal shall consist of as many Members (Judicial), Members (Technical - CGST) and Members (Technical - SGST) as may be prescribed, to exercise the powers and discharge the functions conferred on the Appellate Tribunal by this Act. (6) The qualifications, eligibility conditions and the 	101.	Constitution of the National Appellate Tribunal	 (1) The Central Government shall on the recommendation of the GST Council constitute a National Goods and Services Tax Appellate Tribunal (hereinafter referred to as the Appellate Tribunal shall be headed by a National President. (2) The Appellate Tribunal shall be headed by a National President. (3) The Appellate Tribunal shall have one branch for each State, which shall be called as the State GST Tribunal. (4) Every State GST Tribunal shall consist of as many Members (Judicial), Members (Technical - CGST) and Members (Technical - SGST) as may be prescribed, to exercise the powers and discharge the functions conferred on the Appellate Tribunal by this Act. (6) The qualifications, eligibility conditions and the manner of selection and appointment of the National President, Members (Judicial) and the Member (Technical-CGST) shall be such 	No Significant Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		manner of selection and appointment of the National President, the			as may be prescribed by the Central Government on the recommendations of the	
		State Presidents, and the Members shall be such as may be prescribed			Council. (7) The qualifications, eligibility conditions and the manner of	
		on the recommendations of the Council.			selection and appointment of the State	
		(7) The National President and the State Presidents			Presidents and the Members (Technical-SGST) shall be	
		shall exercise such powers and discharge such functions as			such as may be prescribed by the State Government, on the recommendations of the	
		may be prescribed on the recommendations of the			Council. (8) The National President and	
		Council. (8) On ceasing to hold			the State Presidents shall exercise such powers and	
		office, the National President, the State Presidents or other			discharge such functions as may be prescribed on the recommendations of the	
		Members of the Appellate Tribunal shall not be			Council. (9) On ceasing to hold office, the	
		entitled to appear, act or plead before the Appellate Tribunal.			National President, the State Presidents or other Members of the Appellate	
		Appenate mbunai.			Tribunal shall not be entitled to appear, act or plead before	
					the Appellate Tribunal. (CGST Act)	
					The Appellate Tribunal constituted under section 100 of	
					the CGST Act, 2016 shall be the Appellate Tribunal for the purposes of this Act.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					(SGST Act)	
82. (1)	Appeals to the Appellate Tribunal	Any person aggrieved by an order passed against him under section 79 may appeal to the Appellate Tribunal against such order.	101(1)	Appeals to the Appellate Tribunal	 (1) Any person aggrieved by an order passed against him under section 98 or section 99 of this Act or of the [SGST/CGST] Act as per the provisions of section 7 of the [SGST/CGST] Act may appeal to the Appellate Tribunal against such order within three months from the date on which the order sought to be appealed against is communicated to the person preferring the appeal. 	Time limit for filing appeal is 3 months.
82(2)	Appeals to the Appellate Tribunal	(2) The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined by such order, does not exceed one lakh rupees.	101(2)	Appeals to the Appellate Tribunal	 (2) The Appellate Tribunal may, in its discretion, refuse to admit any such appeal where the tax or input tax credit involved or the difference in tax or input tax credit involved or the amount of fine, fee or penalty determined by such order, does not exceed one lakh rupees. 	No Change
82. (3)	Appeals to the Appellate Tribunal	The Board may by order constitute such Committees as may be necessary for the purposes of filing appeals	101 (3)	Appeals to the Appellate Tribunal	The [Commissioner] may, by order, constitute such Committees consisting of two officers as may be necessary for	Appellate tribunal has discretion to admit the appeal upto Rs. 1 lakh.



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		against the orders of the First Appellate Authority. Every such Committee shall consist of two designated officers of GST.			the purposes of review of and filing appeals against the orders passed under sub-section (10) of section 98, or as the case may be, under sub-section (1) of section 99.	
82. (4)	Appeals to the Appellate Tribunal	The Committee of designated officers of GST may, if it is of the opinion that an order passed by the First Appellate Authority under sub-section (10) of section 79, is not legal or proper, direct any GST Officer authorized by it in this behalf to apply to the Appellate Tribunal for the determination of such points arising out of the order passed by the First Appellate Authority as may be specified by the Committee in its order: Provided that where the Committee of designated officers of GST differs in its opinion, it shall be deemed that the Committee has formed the opinion that the order under review is not legal or proper.	101.(4)	Appeals to the Appellate Tribunal	The Committee may, if it is of the opinion that an order passed under sub-section (10) of section 98, or as the case may be, under sub-section (1) of section 99 of this Act or of the [SGST/CGST] Act as per the provisions of section 7 of the [SGST/CGST] Act, is not legal or proper, direct any officer authorized by it in this behalf to apply to the Appellate Tribunal within six months from the date on which the order sought to be appealed against is communicated to the Commissioner for the determination of such points arising out of the said order as may be specified by the Committee differs in its opinion, it shall be deemed that the Committee has formed the opinion that the order under review is not legal or proper.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
82. (5)	Appeals to the Appellate Tribunal	Where in pursuance of an order under sub-section (4) the authorized officer makes an application to the Appellate Tribunal, such application shall be dealt with by the Appellate Tribunal as if it were an appeal made against the order of the First Appellate Authority and the provisions of this Act shall, so far as may be, apply to such application, as they apply in relation to appeals filed under sub-section (1).	101(5)	Appeals to the Appellate Tribunal	Where in pursuance of an order under sub-section (4) the authorized officer makes an application to the Appellate Tribunal, such application shall be dealt with by the Appellate Tribunal as if it were an appeal made against the order under sub-section (10) of section 98, or as the case may be, under sub-section (1) of section 99 and the provisions of this Act shall, so far as may be, apply to such application, as they apply in relation to appeals filed under sub-section (1).	No Significant Change
82(6)	Appeals to the Appellate Tribunal	 (6) Every appeal under this section shall be filed within three months from the date on which the order sought to be appealed against is communicated to the Commissioner of GST, or, as the case may be, the person preferring the appeal. 				Removed
82.(7)	Appeals to the Appellate Tribunal	On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within	101 (6)	Appeals to the Appellate Tribunal	(7) On receipt of notice that an appeal has been preferred under this section, the party against whom the appeal has been preferred may, notwithstanding that he may not have appealed against such order or any part thereof, file, within forty-five days of the	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
82. (8)	Appeals to the Appellate Tribunal	forty-five days of the receipt of the notice, a memorandum of cross- objections, verified in the prescribed manner, against any part of the order appealed against and such memorandum shall be disposed of by the Appellate Tribunal as if it were an appeal presented within the time specified in sub-section (6). The Appellate Tribunal may admit an appeal or permit the filing of a	101(7)	Appeals to the Appellate Tribunal	admit an appeal or permit the filing of a memorandum of	No Significant Change
		memorandum of cross- objections after the expiry of the period referred to in sub-section (6) or sub-section (7) respectively, if it is satisfied that there was sufficient cause for not presenting it within that period.			cross-objections after the expiry of the period referred to in subsection (5) or sub-section (6) respectively, if it is satisfied that there was sufficient cause for not presenting it within that period.	
82. (9)	Appeals to the Appellate Tribunal	An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a prescribed fee: Provided	101(8)	Appeals to the Appellate Tribunal	An appeal to the Appellate Tribunal shall be in the prescribed form and shall be verified in the prescribed manner and shall be accompanied by a prescribed fee: Provided that no such fee	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		that no such fee shall be payable in the case of an appeal filed by the Commissioner referred to in sub-section (5) or a memorandum of cross- objections referred to in sub-section (7).			shall be payable in the case of an appeal filed by the Commissioner or a memorandum of cross- objections referred to in sub- section (6).	
82. (10)	Appeals to the Appellate Tribunal	No appeal shall be filed under sub-section (1) unless the appellant has deposited a sum equal to ten percent of the amount in dispute arising from the said order, in relation to which the appeal has been filed. Explanation For the purposes of this sub- section, the expression "amount in dispute" shall include – i. amount determined under section 46 or 47 or 48 or 51; ii. amount payable under ruleof the GST Credit Rules 201; and iii. amount of fee levied or penalty imposed.	101(9)	Appeals to the Appellate Tribunal	 (a) No appeal shall be filed under sub-section (1) unless the appellant has deposited – (i) in full, such part of the amount of tax, interest, fine, fee and penalty arising from the impugned order, as is admitted by him, and (ii) a sum equal to ten percent of the remaining amount of tax in dispute, in addition to the amount deposited under sub- section (6) of the section 98, arising from the said order, in relation to which the appeal has been filed: PROVIDED that nothing in this sub-section shall affect the right of the departmental authorities to apply to the Appellate Tribunal for ordering a higher amount of predeposit, not exceeding twenty-five percent of the amount of tax in dispute after taking into account the amount deposited in the first 	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
82. (11)	Appeals to the Appellate Tribunal	(11) Every application made before the Appellate Tribunal, — (a) in an appeal for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application, shall be accompanied by a prescribed fee : Provided that no such fee shall be payable in the case of an application filed by or on behalf of the Commissioner of GST under sub-section (5).	101(10)	Appeals to the Appellate Tribunal	 appeal, in a case which is considered by the Commissioner of GST to be a "serious case". <i>Explanation</i> For the purpose of this proviso, the expression "serious case" shall mean a case in which an order has been passed under section 67 involving a disputed tax liability of not less than Rupees Twenty Five Crores. (b) The provisions of clause (a) shall also apply mutatis mutandis to cross objections filed under sub-section (6). (11) Every application made before the Appellate Tribunal, — (a) in an appeal for rectification of mistake or for any other purpose; or (b) for restoration of an appeal or an application, shall be accompanied by a prescribed fee : Provided that no such fee shall be payable in the case of an application filed by or on behalf of the Commissioner of GST under sub-section (5). 	No Change
83 (1) to (5)	Orders of Appellate Tribunal	(1) The Appellate Tribunal may, after giving the parties to the appeal an	102(1 to 5)	Orders of Appellate Tribunal	(1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being	No Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
Sec)		opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the First Appellate Authority, or the revisional authority, as the case may be, or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary. (2) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing: Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal. (3) The Appellate Tribunal	-Sec)		 heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the First Appellate Authority, or the revisional authority, as the case may be, or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary. (2) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time, from time to time, to the parties or any of them and adjourn the hearing of the appeal for reasons to be recorded in writing: Provided that no such adjournment shall be granted more than three times to a party during hearing of the appeal. (3) The Appellate Tribunal may amend any order passed by it under sub-section (1) so as to rectify any mistake apparent 	
		may amend any order passed by it under sub-			from the record, if such mistake is noticed by it on its own	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		section (1) so as to rectify			accord, or is brought to its	
		any mistake apparent from			notice by the Commissioner of	
		the record, if such mistake			GST or the other party	
		is noticed by it on its own			to the appeal within a period of	
		accord, or is brought to its			three months from the date of	
		notice by the Commissioner			the order:	
		of GST or the other party			Provided that no amendment	
		to the appeal within a			which has the effect of	
		period of three months			enhancing an assessment or	
		from the date of the order:			reducing a refund or input tax	
		Provided that no			credit or otherwise increasing	
		amendment which has the			the liability of the other party,	
		effect of enhancing an			shall be made under this sub-	
		assessment or			section, unless the Appellate	
		reducing a refund or input			Tribunal has given	
		tax credit or otherwise			notice to him of its intention to	
		increasing the liability of the			do so and has allowed him a	
		other party, shall be made			reasonable opportunity of being	
		under this sub-section,			heard.	
		unless the Appellate			(4) The Appellate Tribunal shall,	
		Tribunal has given			where it is possible to do so,	
		notice to him of its			hear and decide every	
		intention to do so and has			appeal within a period of one	
		allowed him a reasonable			year from the date on which it is	
		opportunity of being heard.			filed.	
		(4) The Appellate Tribunal			(5) The Appellate Tribunal shall	
		shall, where it is possible to			send a copy of every order	
		do so, hear and decide			passed under this section	
		every			to the First Appellate Authority	
		appeal within a period of			or the revisional authority, or	
		one year from the date on			the original adjudicating	
		which it is filed.			authority, as the case may be,	
		(5) The Appellate Tribunal			the appellant, the jurisdictional	
		shall send a copy of every			Commissioner of CGST	



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		order passed under this section to the First Appellate Authority or the revisional authority, or the original adjudicating authority, as the case may be, the appellant, the jurisdictional Commissioner of CGST and the jurisdictional Commissioner of SGST.			and the jurisdictional Commissioner of SGST.	
83 (6)	Orders of Appellate Tribunal	Save as provided in section 87 or section 88, orders passed by the Appellate Tribunal on an appeal shall be final.	102 (6)	Orders c Appellate Tribunal	 f (1) The Appellate Tribunal may, after giving the parties to the appeal an opportunity of being heard, pass such orders thereon as it thinks fit, confirming, modifying or annulling the decision or order appealed against or may refer the case back to the First Appellate Authority, or the revisional authority, as the case may be, or to the original adjudicating authority, with such directions as it may think fit, for a fresh adjudication or decision, as the case may be, after taking additional evidence, if necessary. (2) The Appellate Tribunal may, if sufficient cause is shown, at any stage of hearing of an appeal, grant time, from 	Maximum appeal that can be granted by the tribunal is limited to 3.



Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
					time to time, to the parties or	
					any of them and	
					adjourn the hearing of the	
					appeal for reasons to be	
					recorded in writing:	
					PROVIDED that no such	
					adjournment shall be granted	
					more than three times to a	
					party during hearing of the	
					appeal.	
					(3) The Appellate Tribunal may	
					amend any order passed by it	
					under sub-section (1)	
					so as to rectify any mistake	
					apparent from the record, if	
					such mistake is noticed	
					by it on its own accord, or is	
					brought to its notice by the	
					Commissioner of GST or	
					the other party to the appeal	
					within a period of three months	
					from the date of the	
					order:	
					PROVIDED that no amendment	
					which has the effect of	
					enhancing an assessment or	
					Page 100 of 163	
					reducing a refund or input tax	
					credit or otherwise increasing	
					the liability of the other	
					party, shall be made under this	
					sub-section, unless the	
					Appellate Tribunal has given	
					notice to him of its intention to	



	Old Model GST Law June 2016			New Mo	odel G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause		Provision	
						do so and has allowed him a reasonable opportunity of being heard. (4) The Appellate Tribunal shall, where it is possible to do so, hear and decide every appeal within a period of one year from the date on which it is filed. (5) The Appellate Tribunal shall send a copy of every order passed under this section to the First Appellate Authority or the revisional authority, or the original adjudicating authority, as the case may be, the appellant, the jurisdictional Commissioner of CGST and the jurisdictional Commissioner of SGST. (6) Save as provided in section 106 or section 107, orders passed by the Appellate Tribunal on an appeal shall be final.	
84	Procedure of Appellate Tribunal	 (1) The powers and functions of the Appellate Tribunal may be exercised and discharged by Benches constituted by the National President or the State Presidents from amongst the members thereof. (2) Subject to the provisions contained in sub-section 	103	Procedure Appellate Tribunal	of	 (1) The powers and functions of the Appellate Tribunal may be exercised and discharged by Benches constituted by the National President or the State Presidents from amongst the members thereof. (2) Subject to the provisions contained in sub-section (3), a Bench shall consist of 	No Change



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		(3), a Bench shall consist of			one Member (Judicial), one	
		one Member (Judicial), one			Member (Technical - CGST) and	
		Member (Technical - CGST)			one Member (Technical - SGST).	
		and one Member (Technical			(3) The National President or a	
		- SGST).			State President, or any other	
		(3) The National President			member of the Appellate	
		or a State President, or any			Tribunal authorized in this	
		other member of the			behalf by the National President	
		Appellate Tribunal			or a State President, may,	
		authorized in this behalf by			sitting singly, dispose of any	
		the National President or a			case which has been allotted to	
		State President, may,			the Bench of which he is a	
		sitting singly, dispose of any			member, where in any disputed	
		case which has been			case, the tax or input tax credit	
		allotted to the Bench of			involved or the difference in tax	
		which he is a member,			or input tax credit involved or	
		where in any disputed case,			the amount of fine, fee or	
		the tax or input tax credit			penalty	
		involved or the difference in			involved, does not exceed ten	
		tax or input tax credit			lakh rupees.	
		involved or the amount of			(4) If the members of a Bench	
		fine, fee or penalty			differ in opinion on any point,	
		involved, does not exceed			the point shall be	
		ten lakh rupees.			decided according to the	
		(4) If the members of a			opinion of the majority, if there	
		Bench differ in opinion on			is a majority; but if the members	
		any point, the point shall be			are equally divided, they shall	
		decided according to the			state the point or points on	
		opinion of the majority, if			which they differ and make a	
		there is a majority; but if			reference to the National	
		the members are equally			President or the State President	
		divided, they shall state the			who shall either	
		point or points on which			hear the point or points himself	
		they differ and make a			or refer the case for hearing on	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		reference to the National			such point or points by one or	
		President or the State			more of the other members of	
		President who shall either			the Appellate Tribunal and such	
		hear the point or points			point or points shall be decided	
		himself or refer the case for			according to the opinion of the	
		hearing on such point or			majority of these members of	
		points by one or more of			the	
		the other members of the			Appellate Tribunal who have	
		Appellate Tribunal and such			heard the case, including those	
		point or points shall be			who first heard it.	
		decided according to the			(5) Subject to the provisions of	
		opinion of the majority of			this Act, the Appellate Tribunal	
		these members of the			shall have power to regulate its	
		Appellate Tribunal who			own procedure and the	
		have heard the case,			procedure of the Benches	
		including those who first			thereof in all matters	
		heard it.			arising out of the exercise of its	
		(5) Subject to the provisions			powers or of the discharge of its	
		of this Act, the Appellate			functions, including the places	
		Tribunal shall have power			at which the Benches shall hold	
		to regulate its own			their sittings.	
		procedure and the			(6) The Appellate Tribunal shall,	
		procedure of the Benches			for the purposes of discharging	
		thereof in all matters			its functions, have the same	
		arising out of the exercise			powers as are vested in a court	
		of its powers or of the			under the Code of Civil	
		discharge of its functions,			Procedure, 1908 (5 of 1908),	
		including the places at			when trying a suit in respect of	
		which the Benches shall			the following matters, namely :-	
		hold their sittings.			a) discovery and inspection;	
		(6) The Appellate Tribunal			b) enforcing the attendance of	
		shall, for the purposes of			any person and examining him	
1		discharging its functions,			on oath;	
1		have the same powers as			c) compelling the production of	



Sec(Sub- Sec) Clause	Provision are vested in a court under	Sec(Sub -Sec)	Clause	Provision	
	are vested in a court under				
	 the Vested in a court under the Code of Civil Procedure, 1908 (5 of 1908), when trying a suit in respect of the following matters, namely :- a) discovery and inspection; b) enforcing the attendance of any person and examining him on oath; c) compelling the production of books of account and other documents; and d) issuing commissions. (7) Any proceeding before the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and for the purpose of section 196 of the Indian Penal Code (45 of 1860), and the Appellate Tribunal shall be deemed to be a Civil Court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974). 			books of account and other documents; and d) issuing commissions. (7) Any proceeding before the Appellate Tribunal shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228 and for the purpose of section 196 of the Indian Penal Code (45 of 1860), and the Appellate Tribunal shall be deemed to be a Civil Court for all the purposes of section 195 and Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974).	
85. Interest on delayed refu of pre-depos	Where an amount deposited by the appellant	104.	Interest on refund of pre- deposit	Where an amount deposited by the appellant under sub-section (6) of section 98 or	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		section 79 or under sub- section (10)/(7) of section 82 is required to be refunded consequent to any order of the First Appellate Authority or of the Appellate Tribunal, as the case may be, interest at the rate specified under section 39 shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount.			under sub-section (9) of section 101 is required to be refunded consequent to any order of the First Appellate Authority or of the Appellate Tribunal, as the case may be, interest at the rate specified under section 50 shall be payable in respect of such refund from the date of payment of the amount till the date of refund of such amount	
86.	Appearance by authorised representative	 (1) Any person who is entitled or required to appear before a GST Officer appointed under this Act, or the First Appellate Authority or the Appellate Tribunal in connection with any proceedings under the Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions of this section, appear by an authorized representative. (2) For the purposes of this section, "authorised representative" means a 	105	Appearance by authorized representative	 (1) Any person who is entitled or required to appear before a GST Officer appointed under this Act, or the First Appellate Authority or the Appellate Tribunal in connection with any proceedings under the Act, may, otherwise than when required under this Act to appear personally for examination on oath or affirmation, subject to the other provisions of this section, appear by an authorized representative. (2) For the purposes of this section, "authorised representative" means a person authorised by the person 	Even tax return preparer can appear before adjudicating authority including tribunal.



	Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
Sec)		person authorised by the person referred to in sub- section (1) to appear on his behalf, being — (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 valid certificate of practice and who has not been debarred from practice; or (d) any person who has acquired such qualifications as the Central Government	-Sec)		referred to in sub-section (1) to appear on his behalf, being — (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 valid 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 of the Central Board of Excise and Customs, Department of Revenue,	
		 (or the State Government) may, on the recommendation of the Council, prescribe for this purpose. (3) Notwithstanding anything contained in this section, no person who was serving in the indirect tax departments of the Government of India or of any State Government, 			Government of India, who, during his service under the Government, had worked in a post not lower in rank than that of a Group-B gazetted officer for a period of not less than two years. (e) any person who has been authorized to act as a Tax Return Preparer on behalf of the concerned registered taxable person.	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		and has retired or resigned			(3) Notwithstanding anything	
		from such service after			contained in this section, no	
		having served for not less			person who was serving	
		than two years as a			in the indirect tax departments	
		Gazetted officer in that			of the Government of India or of	
		department shall be			any State	
		entitled to appear as an			Government, and has retired or	
		authorised representative			resigned from such service after	
		in any proceedings before a			having served	
		GST Officer for a period of			for not less than two years as a	
		one year from the date of			Gazetted officer in that	
		his retirement or			department shall be	
		resignation, as the case may			entitled to appear as an	
		be.			authorised representative in any	
		(4) No person, —			proceedings before a	
		a) who has been dismissed			GST Officer for a period of one	
		or removed from			year from the date of his	
		government service; or			retirement or	
		b) who is convicted of an			resignation, as the case may be.	
		offence connected with any			(4) No person, —	
		proceeding under this Act,			a) who has been dismissed or	
		the Customs Act, 1962 (52			removed from government	
		of 1962), the Central Excise			service; or	
		Act, 1944 (1 of 1944) or			b) who is convicted of an	
		Chapter V			offence connected with any	
		of the Finance Act 1994 (25			proceeding under this Act, the	
		of 2014) or under any of the			SGST Act, the IGST Act, the	
		Acts passed by a state			Customs Act, 1962 (52 of 1962),	
		legislature dealing with the			the Central Excise Act,	
		imposition of taxes on sale			1944 (1 of 1944) or Chapter V of	
		of goods or supply of goods			the Finance Act 1994 (25 of	
		and/or services, or			2014) or under any of	
1		c) who has become an			the Acts passed by a State	
		insolvent, shall be qualified			legislature dealing with the	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		to represent any person			imposition of taxes on sale of	
		under sub-section (1) –			goods or supply of goods and/or	
		(4) No person, — a) who			services, or	
		has been dismissed or			c) who has become an insolvent,	
		removed from government			shall be qualified to represent	
		service; or			any person under sub-section	
		b) who is convicted of an			(1)	
		offence connected with any			(i) for all times in the case of a	
		proceeding under this Act,			person referred to in clause (a),	
		the			(ii) for such time as the	
		SGST Act, the IGST Act, the			Commissioner of GST or the	
		Customs Act, 1962 (52 of			competent authority under the	
		1962), the Central Excise			Acts referred to in clause (b)	
		Act,			may, by order, determine in the	
		1944 (1 of 1944) or Chapter			case of a person	
		V of the Finance Act 1994			referred to in clause (b), and	
		(25 of 2014) or under any of			(iii) for the period during which	
		the Acts passed by a State			the insolvency continues in the	
		legislature dealing with the			case of a person	
		imposition of taxes on sale			referred to in clause (c).	
		of			(5) If any person is found guilty	
		goods or supply of goods			of misconduct by the prescribed	
		and/or services, or			authority in	
		c) who has become an			connection with any	
		insolvent,			proceedings under this Act or	
		shall be qualified to			under any of the Acts referred	
		represent any person under			to in clause (b) of sub-section	
		sub-section (1)			(4), the prescribed authority	
		(i) for all times in the case			may direct that he	
		of a person referred to in			shall henceforth be disqualified	
		clause (a),			to represent any person under	
		(ii) for such time as the			sub-section (1).	
		Commissioner of GST or the			(6) Any order or direction under	
		competent authority under			clause (b) of sub-section (4) or	



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		the Acts referred to in clause (b) may, by order, determine in the case of a person referred to in clause (b), and (iii) for the period during which the insolvency continues in the case of a person referred to in clause (c). (5) If any person is found guilty of misconduct by the prescribed authority in connection with any proceedings under this Act or under any of the Acts referred to in clause (b) of sub-section (4), the prescribed authority may direct that he shall henceforth be disqualified to represent any person under sub- section (1). (6) Any order or direction under clause (b) of sub- section (4) or sub-section 5) shall be subject to the following conditions, namely:— (a) no such order or direction shall be made in			sub-section (5) shall be subject to the following conditions, namely:— (a) no such order or direction shall be made in respect of any person unless he has been given a reasonable opportunity of being heard; (b) any person against whom any such order or direction is made may, within one month of the making of the order or direction, appeal to the competent authority [Central/State Government] to have the order or direction cancelled; and (c) no such order or direction shall take effect until the expiration of one month from the making thereof, or, where an appeal has been preferred, until the disposal of the appeal.	



	Old Model GST Law June 2016			New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		respect of any person unless he has been given a reasonable opportunity of being heard; (b) any person against whom any such order or direction is made may, within one month of the making of the order or direction, appeal to the competent authority [Central/State Government] to have the order or direction cancelled; and (c) no such order or direction shall take effect until the expiration of one month from the making thereof, or, where an appeal has been preferred, until the disposal of the appeal.				
87. (1)	Appeal to the High Court	The Commissioner of GST or the other party aggrieved by any order passed by the Appellate Tribunal under section 83 may file an appeal to the High Court and the High Court may admit such appeal if it is satisfied that the case involves a substantial question of law.	106(1)	Appeal to the High Court	The Commissioner of GST or the other party aggrieved by any order passed by the Appellate Tribunal under section 102 may file an appeal to the High Court and the High Court may admit such appeal if it is satisfied that the case involves a substantial question of law.	No Significant Change



	Old Model GST Law June 2016			New N	1odel G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause		Provision	
87. (2)	Appeal to the High Court	Notwithstanding the provisions of sub section (1), no appeal shall lie to High Court against an order passed by the Appellate Tribunal under section 83 if such order relates, among other things, to:- i) a matter where two or more States, or a State and Center, have a difference of views regarding the treatment of a transaction(s) being intra- State or inter-State; or ii) a matter where two or more States, or a State and Center, have a difference of views regarding place of supply.	106 (2)	Appeal to High Court	the	Notwithstanding the provisions of sub section (1), no appeal shall lie to High Court against an order passed by the Appellate Tribunal under section 102 if such order relates, among other things, to:- (a) a matter where two or more States, or a State and Center, have a difference of views regarding the treatment of a transaction(s) being intra- State or inter- State; or (b) a matter where two or more States, or a State and Center, have a difference of views regarding place of supply.	No Significant Change
87. (3 to 12)	Appeal to the High Court	 (3) An appeal under subsection (1) shall be - a) filed within one hundred and eighty days from the date on which the order appealed against is received by the Commissioner of GST or the other party; b) accompanied by a prescribed fee ; c) in the form of a memorandum of appeal precisely stating therein the 	106 (3 to 12)	Appeal to High Court	the	 (3) An appeal under sub-section (1) shall be - (a) filed within one hundred and eighty days from the date on which the order appealed against is received by the Commissioner of GST or the other party; (b) accompanied by a prescribed fee ; (c) in the form of a memorandum of appeal precisely stating therein the 	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		substantial question of law involved. (4) The High Court may admit an appeal after the expiry of the period of one hundred and eighty days referred to in clause (a) of sub-section (3), if it is satisfied that there was sufficient cause for not filing the same within that period. (5) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question. (6) The appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question: Provided that nothing in this sub-section shall be deemed to take away or	-		substantial question of law involved. (4) The High Court may admit an appeal after the expiry of the period of one hundred and eighty days referred to in clause (a) of sub- section (3), if it is satisfied that there was sufficient cause for not filing the same within that period. (5) Where the High Court is satisfied that a substantial question of law is involved in any case, it shall formulate that question. (6) The appeal shall be heard only on the question so formulated, and the respondents shall, at the hearing of the appeal, be allowed to argue that the case does not involve such question: PROVIDED that nothing in this sub-section shall be deemed to take away or abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other substantial question of law not	
		abridge the power of the Court to hear, for reasons to be recorded, the appeal on any other			formulated by it, if it is satisfied that the case involves such question. (7) The High Court shall decide	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		substantial question of law			the question of law so	
		not formulated by it, if it is			formulated and deliver such	
		satisfied that the case			judgment thereon containing	
		involves such question.			the grounds on which such	
		(7) The High Court shall			decision is founded and	
		decide the question of law			may award such cost as it deems	
		so formulated and deliver			fit.	
		such judgment thereon			(8) The High Court may	
		containing the grounds on			determine any issue which -	
		which such decision is			(a) has not been determined by	
		founded and may			the Appellate Tribunal; or	
		award such cost as it deems			(b) has been wrongly	
		fit.			determined by the Appellate	
		(8) The High Court may			Tribunal, by reason of a decision	
		determine any issue which -			on such question of law as	
		a) has not been determined			herein referred to above.	
		by the Appellate Tribunal;			(9) When an appeal has been	
		or			filed before the High Court, it	
		b) has been wrongly			shall be heard by a	
		determined by the			bench of not less than two	
		Appellate Tribunal, by			Judges of the High Court, and	
		reason of a decision			shall be decided in	
		on such question of law as			accordance with the opinion of	
		herein referred to above.			such Judges or of the majority, if	
		(9) When an appeal has			any, of such	
		been filed before the High			Judges.	
		Court, it shall be heard by a			(10) Where there is no such	
		bench of not less than two			majority, the Judges shall state	
		Judges of the High Court,			the point of law	
		and shall be decided in			upon which they differ and the	
		accordance with the			case shall, then, be heard upon	
		opinion of such Judges or of			that point only, by	
		the majority, if any, of such			one or more of the other Judges	
1		Judges.			of the High Court and such point	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 (10) Where there is no such majority, the Judges shall state the point of law upon which they differ and the case shall, then, be heard upon that point only, by one or more of the other Judges of the High Court and such point shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it. (11) Where the High Court delivers a judgment in an appeal filed before it under this section, effect shall be given to such judgment by either side on the basis of a certified copy of the judgment. (12) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section. 			shall be decided according to the opinion of the majority of the Judges who have heard the case including those who first heard it. (11) Where the High Court delivers a judgment in an appeal filed before it under this section, effect shall be given to such judgment by either side on the basis of a certified copy of the judgment. (12) Save as otherwise provided in this Act, the provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the High Court shall, as far as may be, apply in the case of appeals under this section.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
88. (1)	Appeal to the Supreme Court	An appeal shall lie to the Supreme Court from any judgment or order passed by the High Court in an appeal made under section 87, in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.	107 (1)	Appeal to the Supreme Court	An appeal shall lie to the Supreme Court from any judgment or order passed by the High Court in an appeal made under section 106, in any case which, on its own motion or on an oral application made by or on behalf of the party aggrieved, immediately after passing of the judgment or order, the High Court certifies to be a fit one for appeal to the Supreme Court.	No Significant Change
88. (2)	Appeal to the Supreme Court	An appeal shall lie to the Supreme Court from any order passed by the Appellate Tribunal under section 83 where such order is of the nature referred to in sub section (2) of section 87.	107(2)	Appeal to the Supreme Court	An appeal shall lie to the Supreme Court from any order passed by the Appellate Tribunal under section 102 where such order is of the nature referred to in sub section (2) of section 106.	No Significant Change
89. (1)	Hearing before Supreme Court	 (1) The provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 88 as they apply in the case of appeals from decrees of a High Court : Provided that nothing in 	108 (1)	Hearing before Supreme Court	(1) The provisions of the Code of Civil Procedure, 1908 (5 of 1908), relating to appeals to the Supreme Court shall, so far as may be, apply in the case of appeals under section 107 as they apply in the case of appeals from decrees of a High Court : PROVIDED that nothing in this sub-section shall be deemed to affect the provisions of section	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		this sub-section shall be deemed to affect the provisions of section 90. (2) The costs of the appeal shall be at the discretion of the Supreme Court. (3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 87 in the case of a			 109. (2) The costs of the appeal shall be at the discretion of the Supreme Court. (3) Where the judgment of the High Court is varied or reversed in the appeal, effect shall be given to the order of the Supreme Court in the manner provided in section 106 in the case of a judgment of the High Court. 	
90.	Sums due to be paid notwithstandin g appeal etc.	judgment of the High Court. Notwithstanding that an appeal has been preferred to the High Court or the SupremeCourt, sums due to the Government as a result of an order passed by the Appellate Tribunal under sub-section (1) of section 83 or an order passed by the High Court under section 87, as the case may be, shall be payable in accordance with the order so passed.	109.	Sums due to be paid notwithstanding appeal etc.	Notwithstanding that an appeal has been preferred to the High Court or the Supreme Court, sums due to the Government as a result of an order passed by the Appellate Tribunal under sub-section (1) of section 102 or an order passed by the High Court under section 106, as the case may be, shall be payable in accordance with the order so passed.	No Significant Change
91	Exclusion of time taken for copy	In computing the period of limitation prescribed for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal	110	Exclusion of time taken for copy	In computing the period of limitation prescribed for an appeal or application under this Chapter, the day on which the order complained of was served, and if the party preferring the appeal or making the	No Change



	Old Model GST Law June 2016			New Model G	SST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		or making the application			application was not furnished	
		was not furnished with a			with a copy of the order when	
		copy of the order when the			the notice of the order was	
		notice of the order was			served upon him, the time	
		served upon him, the time			required for obtaining	
		required for obtaining			a copy of such order, shall be	
		a copy of such order, shall			excluded.	
		be excluded.				
92	Appeal not to	(1) The Board or the State	111	Appeal not to be	(1) The Board or the State	No Change
	be filed in	Government may, on the		filed in certain	Government may, on the	
	certain cases	recommendation of the		cases	recommendation of the Council,	
		Council, from time to time,			from time to time, issue orders	
		issue orders or instructions			or instructions or directions	
		or directions fixing such			fixing such monetary limits,	
		monetary limits,			as it may deem fit, for the	
		as it may deem fit, for the			purposes of regulating the filing	
		purposes of regulating the			of appeal or application by the	
		filing of appeal or			GST officer under the provisions	
		application by the GST			of this Chapter.	
		officer under the provisions			(2) Where, in pursuance of the	
		of this Chapter.			orders or instructions or	
		(2) Where, in pursuance of			directions, issued under	
		the orders or instructions or			subsection (1), the GST officer	
		directions, issued under			has not filed an appeal or	
		subsection (1), the GST			application against any decision	
		officer has not filed an			or	
		appeal or application			order passed under the	
		against any decision or			provisions of this Act, it shall not	
		order passed under the			preclude such GST officer from	
		provisions of this Act, it			filing appeal or application in	
ł		shall not preclude such GST			any other case involving the	
		officer from filing appeal or			same or similar issues or	
		application in any other			questions of law.	
L		case involving the same or			(3) Notwithstanding the fact	



	Old Model GST Law June 2016			New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		similar issues or questions of law. (3) Notwithstanding the fact that no appeal or application has been filed by the GST Officer pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal or application shall contend that the GST officer has acquiesced in the decision on the disputed issue by not filing an appeal or application. (4) The Appellate Tribunal or court hearing such appeal or application shall have regard to the circumstances under which appeal or application was not filed by the GST Officer in pursuance of the orders or instructions or directions issued under sub-			that no appeal or application has been filed by the GST Officer pursuant to the orders or instructions or directions issued under sub-section (1), no person, being a party in appeal or application shall contend that the GST officer has acquiesced in the decision on the disputed issue by not filing an appeal or application. (4) The Appellate Tribunal or court hearing such appeal or application shall have regard to the circumstances under which appeal or application was not filed by the GST Officer in pursuance of the orders or instructions or directions issued under sub- section (1).	
93. (d)	Non Appealable decisions and	section (1). Notwithstanding anything to the contrary in any provisions of this Act, no	112	Non Appealable decisions and orders	Notwithstanding anything to the contrary in any provisions of this Act, no appeal shall lie against	No Significant Change
	orders	appeal shall lie against any decision taken or order passed by a GST officer if such decision			any decision taken or order passed by a GST officer if such decision taken or order passed relates to any one or more of	



Old Model GST Law June 2016				New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
	XXII : ADVANCE R	taken or order passed relates to any one or more of the following matters (a) An order of the Commissioner or other competent authority for transfer of proceeding from one officer to another officer; (b) An order pertaining to the seizure or retention of books of account, register and other documents; or (c) An order sanctioning prosecution under the Act; or (d) An order passed under section 55. An order passed under section 55.			the following matters:- (a) An order of the Commissioner or other competent authority for transfer of proceeding from one officer to another officer; or (b) An order pertaining to the seizure or retention of books of account, register and other documents; or (c) An order sanctioning prosecution under the Act; or (d) An order passed under section 74.	

94 (a)	advance ruling	"advance ruling" means a	113.(a)	advance ruling	advance ruling means a written	No Significant Change
		written decision provided			decision provided by the	
		by the Authority or, as the			Authority or, as the case may	
		case may be, the Appellate			be, the Appellate Authority to	
		Authority to an applicant on			an applicant on matters or on	
		matters or on questions			questions specified in sub-	
		specified in sub-section (2)			section (2) of section 116 or	
		of section 97 or sub-section			sub-section (1) of section 118,	
		(1) of section 99, as the case			as the case may be, in relation	
		may be, in relation to the			to the supply of goods and/or	
		supply of goods and/or			services proposed to be	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		services proposed to be undertaken or being undertaken by the applicant;			undertaken or being undertaken by the applicant;	
94(b)	Applicant	means any person registered or desirous of obtaining registration under the Act.	113(b)	Applicant	means any person registered or desirous of obtaining registration under the Act.	No Change
94 (c)	application"	"application" means an application made to the Authority under sub-section (1) of section 97;	113(c)	application"	application means an application made to the Authority under sub-section (1) of section 116;	No Significant Change
94 (d)	Authority	means the Authority for Advance Ruling, constituted under section 95;	113(d)	Authority	means the Authority for Advance Ruling, constituted under section 95;	No Change
94 (e)	Appellate Authority	"Appellate Authority" means the Appellate Authority for Advance Ruling constituted under section 96.	113(e)	Appellate Authority	"Appellate Authority" means the Appellate Authority for Advance Ruling constituted under section 115.	No Significant Change
95	Authority for Advance Ruling	 (1) The Authority shall be located in each State. (2) The Authority shall comprise one member CGST and one member SGST to be appointed respectively by the Central Government and the State Government. (3) The qualifications, eligibility conditions, method and the process of 	114	Authority for Advance Ruling	 (1) The Authority shall be located in each State. (2) The Authority shall comprise one member CGST and one member SGST to be appointed respectively by the Central Government and the State Government. (3) The qualifications, eligibility conditions, method and the process of appointment of the members shall be as may 	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		appointment of the members shall be as may be prescribed.			be prescribed.	
96	Appellate Authority for Advance Ruling	 The Appellate Authority shall be located in each State. The Appellate Authority shall comprise the Chief Commissioner of CGST as designated by the Board and the Commissioner of SGST having jurisdiction over the applicant. 	115	Appellate Authority for Advance Ruling	 (1) The Appellate Authority shall be located in each State. (2) The Appellate Authority shall comprise the Chief Commissioner of CGST as designated by the Board and the Commissioner of SGST having jurisdiction over the applicant. 	No Change
97	Application for advance ruling	 (1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and in such manner as may be prescribed, stating the question on which the advance ruling is sought. (2) The question on which the advance ruling is sought shall be in respect of, (a) classification of any goods and/or services under the Act; (b) applicability of a notification issued under provisions of the Act having a bearing on the rate of tax; 	116	Application for advance ruling	 (1) An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and in such manner as may be prescribed, stating the question on which the advance ruling is sought. (2) The question on which the advance ruling is sought shall be in respect of, (a) classification of any goods and/or services under the Act; (b) applicability of a notification issued under provisions of the Act having a bearing on the rate of tax; (c) the principles to be adopted for the purposes of determination of value of the 	No Change



C-145	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 (c) the principles to be adopted for the purposes of determination of value of the goods and/or services under the provisions of the Act; (d) admissibility of input tax credit of tax paid or deemed to have been paid; (e) determination of the liability to pay tax on any goods and/or services under the Act; (f) whether applicant is required to be registered under the Act; (g) whether any particular thing done by the applicant with respect to any goods and/or services, within the meaning of that term. (3) The application shall be accompanied by a fee as may be prescribed. 			goods and/or services under the provisions of the Act; (d) admissibility of input tax credit of tax paid or deemed to have been paid; (e) determination of the liability to pay tax on any goods and/or services under the Act; (f) whether applicant is required to be registered under the Act; (g) whether any particular thing done by the applicant with respect to any goods and/or services amounts to or results in a supply of goods and/or services, within the meaning of that term. (3) The application shall be accompanied by a fee as may be prescribed.	
98(1)	Procedure on receipt of application	(1) On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the officers as may be	117 (1)	Procedure on receipt of application	(1) On receipt of an application, the Authority shall cause a copy thereof to be forwarded to the officers as may be prescribed and, if necessary, call	No Change



	Old Model GS	Г Law June 2016		New Mod	lel G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause		Provision	
		prescribed and, if necessary, call upon him to furnish the relevant records: Provided that where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the said prescribed officers.				upon him to furnish the relevant records: Provided that where any records have been called for by the Authority in any case, such records shall, as soon as possible, be returned to the said prescribed officers.	
98. (2)	Procedure on receipt of application	said prescribed officers.The Authority may, afterexamining the applicationand the records called forand after hearing theapplicant or authorizedrepresentative of theapplicant as well as theauthorized representativeof the prescribed officers,by order, either admit orreject the application:	117 (2)	Procedure receipt application	on of	The Authority may, after examining the application and the records called for and after hearing the applicant or his authorized representative and the prescribed officer or his authorized representative, by order, either admit or reject the application:	No Significant Change
98(3)	Procedure on receipt of application	 (3) A copy of every order made under sub-section (2) shall be sent to the applicant and to the prescribed officers. 	117(3)	Procedure on receipt of application		(3) A copy of every order made under sub-section (2) shall be sent to the applicant and to the prescribed officers.	No Change
98. (4)	Procedure on receipt of application	Where an application is admitted under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or	117. (4)	Procedure receipt application	on of	Where an application is admitted under sub-section (2), the Authority shall, after examining such further material as may be placed before it by the applicant or obtained by the Authority and after providing an	No Significant Change



and the second	Old Model GS	T Law June 2016		New Mo	odel G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause		Provision	
		obtained by the Authority and after providing an opportunity of being heard to the applicant or the authorized representative of the applicant as well as to the authorized representative of the prescribed or the jurisdictional CGST/SGST officer, pronounce its advance ruling on the question specified in the application. Explanation For the purposes of this sub- section, "authorized representative" shall have the meaning assigned to it in section 86.				opportunity of being heard to the applicant or the authorized representative of the applicant as well as to the authorized representative of the prescribed or the jurisdictional CGST/SGST officer, pronounce its advance ruling on the question specified in the application. Explanation For the purposes of this sub- section,—authorized representative shall have the meaning assigned to it in section 105.	
98. (5) to (8)	Procedure on receipt of application	 (5) Where the members of the Authority differ on any question on which the advance ruling is sought, they shall state the point or points on which they differ and make a reference to the Appellate Authority for hearing and decision on such question. (6) The Authority or, as the case may be, the Appellate Authority shall pronounce 	117. (5) to 9	Procedure receipt application	on of	 (5) Where the members of the Authority differ on any question on which the advance ruling is sought, they shall state the point or points on which they differ and make a reference to the Appellate Authority for hearing and decision on such question. (6) The Authority or, as the case may be, the Appellate Authority shall pronounce its 	No Significant Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		its advance ruling in writing within ninety days of the receipt of application or, as the case may be, reference made under sub-section (5). (7) Where the members of the Appellate Authority differ on any point or points referred to it under sub- section (5), it shall be deemed that no advance ruling can be issued in respect of the question covered by the reference application. (8) A copy of the advance ruling pronounced by the Authority or, as the case may be, the Appellate Authority duly signed by the Members and certified in the prescribed manner shall be sent to the applicant and the jurisdictional CGST / SGST officer and, as the case may be, to the Authority, as soon as may be, after such pronouncement.			advance ruling in writing within ninety days of the receipt of application or, as the case may be, reference made under sub-section (5). (7) Where the members of the Appellate Authority differ on any point or points referred to it under sub-section (5), it shall be deemed that no advance ruling can be issued in respect of the question covered by the reference application. (8) A copy of the advance ruling pronounced by the Authority or, as the case may be, the Appellate Authority duly signed by the Members and certified in the prescribed manner shall be sent to the applicant and the jurisdictional CGST / SGST officer and, as the case may be, to the Authority, as soon as may be, after such pronouncement.	



	Old Model GST Law June 2016			New Model (ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		New Clause	117. (9)	Procedure on receipt of application	,	Advance ruling will have prospective effect only which will reduce litigations.
99. (1)	Appeal to the Appellate Authority	The prescribed or jurisdictional CGST/SGST officer or, as the case may be, an applicant aggrieved by any advance ruling pronounced under sub- section (4) of section 98, may appeal to the Appellate Authority.	118 (1)	Appeal to the Appellate Authority	The prescribed or jurisdictional CGST/SGST officer or, as the case may be, an applicant aggrieved by any advance ruling pronounced under sub-section (4) of section 117, may appeal to the Appellate Authority.	No Significant Change
99. (2)	Appeal to the Appellate Authority	Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the prescribed or the jurisdictional CGST/SGST officer or, as the case may be, the applicant.	118. (2)	Appeal to the Appellate Authority	Every appeal under this section shall be filed within a period of thirty days from the date on which the ruling sought to be appealed against is communicated to the prescribed or the jurisdictional CGST/SGST officer or, as the case may be, the applicant: Provided that the Appellate Authority may, if it is satisfied that the appellant was prevented by sufficient cause from presenting the appeal within the aforesaid period of thirty days, allow it to be presented within a further period not exceeding thirty days.	Condonation of delay for filing the appeal before tribunal will be 30 days and further allowed to maximum 30 days. In other words tribunal will maximum 60 days.



Old Model GST Law June 2016			New Mode	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
99. (3)	Appeal to the Appellate Authority	(3) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner.	118(3)	Appeal to the Appellate Authority	(3) Every appeal under this section shall be in the prescribed form and shall be verified in the prescribed manner.	New Clause
100. (1)	Orders of the Appellate Authority	(1) The Appellate Authority may, after giving the parties to the appeal, an opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against.	119(1)	Orders of the Appellate Authority	(1) The Appellate Authority may, after giving the parties to the appeal, an opportunity of being heard, pass such order as it thinks fit, confirming or modifying the ruling appealed against.	No Significant Change
100. (2 to 4)	Orders of the Appellate Authority	 (2) The order referred to in sub-section (1) shall be passed within a period of ninety days from the date of filing appeal under section 99. (3) Where the members of the Appellate Authority differ on an y point or points referred to in appeal, it shall be deemed that no advance ruling can be issued in respect of the question covered under the appeal. (4) A copy of the advance ruling pronounced by the Appellate Authority duly signed by the Members and certified in the prescribed 	119. (2 to 4)	Orders of the Appellate Authority	 (2) The order referred to in subsection (1) shall be passed within a period of ninety days from the date of filing appeal under section 118. (3) Where the members of the Appellate Authority differ on any point or points referred to in appeal, it shall be deemed that no advance ruling can be issued in respect of the question covered under the appeal (4) A copy of the advance ruling pronounced by the Appellate Authority differ in the prescribed manner shall be sent to the applicant, the prescribed or the jurisdictional 	No Significant Change



ERME	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		applicant, the prescribed or the jurisdictional CGST / SGST officer and to the Authority, as soon as may be, after such pronouncement.			Authority, as soon as may be, after such pronouncement.	
101	Rectification of advance ruling	The Authority or, as the case may be, the Appellate Authority may amend any order passed by it under section 98 or section 100, as the case may be, so as to rectify any mistake apparent from the record, if such mistake is noticed by the Authority or, as the case may be, the Appellate Authority on its own accord, or is brought to its notice by the prescribed or the jurisdictional CGST / SGST officer or the applicant within a period of six months from the date of the order: Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the Authority or, as the case may be, the Appellate Authority has	120.	Rectification of advance ruling	The Authority or, as the case may be, the Appellate Authority may amend any order passed by it under section 117 or section 119, as the case may be, so as to rectify any mistake apparent from the record, if such mistake is noticed by the Authority or, as the case may be, the Appellate Authority on its own accord, or is brought to its notice by the prescribed or the jurisdictional CGST / SGST officer or the applicant within a period of six months from the date of the order: Provided that no rectification which has the effect of enhancing the tax liability or reducing the amount of admissible input tax credit shall be made unless the Authority or, as the case may be, the Appellate Authority has given notice to the applicant or, as the case may be, the appellant of its intention to do so and has	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		given notice to the applicant or, as the case may be, the appellant of its intention to do so and has allowed him a reasonable opportunity of being heard. Explanation.— For the removal of doubts, it is hereby clarified that the Authority or, as the case may be, the Appellate Authority shall not, while rectifying any mistake apparent from record, amend substantive part of its order.			allowed him a reasonable opportunity of being heard. Explanation.— For the removal of doubts, it is hereby clarified that the Authority or, as the case may be, the Appellate Authority shall not, while rectifying any mistake apparent from record, amend substantive part of its order.	
102	Applicability of advance ruling	 (1) The advance ruling pronounced by the Authority or, as the case may be, the Appellate Authority under this chapter shall be binding only - (a) on the applicant who had sought it in respect of any matter referred to in subsection (2) of section 97 of the application for advance ruling; (b) on the jurisdictional tax authorities in respect of the applicant. (2) The advance ruling 	121. (1)	Applicability of advance ruling	 (1) The advance ruling pronounced by the Authority or, as the case may be, the Appellate Authority under this chapter shall be binding only - (a) on the applicant who had sought it in respect of any matter referred to in subsection (2) of section 116 of the application for advance ruling; (b) on the jurisdictional tax authorities in respect of the applicant. (2) The advance ruling referred to in sub-section (1) shall be binding as aforesaid unless the law, facts or circumstances supporting the 	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		referred to in sub-section (1) shall be binding as aforesaid unless the law, facts or circumstances supporting the original advance ruling have changed.			original advance ruling have changed.	
103	Advance ruling to be void in certain circumstances	(1) Where the Authority or, as the case may be, the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 98 or under sub-section (1) of section 100 has been obtained by the applicant or, as the case may be, the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void <i>ab initio</i> and thereupon all the provisions of the Act shall apply (after excluding the period beginning with the date of such advance ruling and ending with the date of order under this sub- section) to the applicant as if such advance ruling had never been made: Provided that no order shall	122. (1)	Advance ruling to be void in certain circumstances	Where the Authority or, as the case may be, the Appellate Authority finds that advance ruling pronounced by it under sub-section (4) of section 117 or under sub-section (1) of section 119 has been obtained by the applicant or, as the case may be, the appellant by fraud or suppression of material facts or misrepresentation of facts, it may, by order, declare such ruling to be void <i>ab initio</i> and thereupon all the provisions of the Act shall apply (after excluding the period beginning with the date of such advance ruling and ending with the date of order under this sub-section) to the applicant as if such advance ruling had never been made: Provided that no order shall be passed under this sub-section unless an opportunity has been given to the applicant of being	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		be passed under this sub- section unless an opportunity has been given to the applicant of being heard. (2) A copy of the order made under sub-section (1) shall be sent to the applicant and the prescribed officers.			heard. <i>Explanation</i> The period beginning with the date of such advance ruling and ending with the date of order under this sub-section shall be excluded in computing the period specified in sub-sections (2) and (8) of section 66 or sub- sections (2) and (8) of section 67, as the case may be. (2) A copy of the order made under sub-section (1) shall be sent to the applicant and	
104	Powers of the Authority and Appellate Authority	 (1) The Authority or, as the case may be, the Appellate Authority shall, for the purpose of exercising its powers regarding discovery and inspection, enforcing the attendance of any person and examining him on oath, issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908). 	123	Powers of the Authority and Appellate Authority	the prescribed officers.(1) The Authority or, as the case may be, the Appellate Authority shall, for the purpose of exercising its powers regarding discovery and inspection, enforcing the attendance of any person and examining him on oath, issuing commissions and compelling production of books of account and other records, have all the powers of a civil court under the Code of Civil Procedure, 1908 (5 of 1908). (2) The Authority or, as the case may be, the Appellate Authority shall be deemed to be	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		case may be, the Appellate Authority shall be deemed to be a civil court for the purposes of section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974), and every proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of the Indian Penal Code (45 of 1860			section 195, but not for the purposes of Chapter XXVI of the Code of Criminal Procedure, 1973 (2 of 1974), and every proceeding before the Authority shall be deemed to be a judicial proceeding within the meaning of sections 193 and 228, and for the purpose of section 196, of the Indian Penal Code (45 of 1860	
105	Procedure of the Authority and the Appellate Authority	The Authority or, as the case may be, the Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure in all matters arising out of the exercise of its powers under the Act	124	Procedure of the Authority and the Appellate Authority	The Authority or, as the case may be, the Appellate Authority shall, subject to the provisions of this Chapter, have power to regulate its own procedure in all matters arising out of the exercise of its powers under the Act	No Change
CHAPTER-	XXIII : PRESUMPT	ION AS TO DOCUMENTS				
106.	Presumption as to documents in certain cases	Where any document- (i) is produced by any person under the Act or any	125	Presumption as to documents in certain cases	Where any document- (i) is produced by any person under the Act or any other law,	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		other law, or			or	
		(ii) has been seized from the			(ii) has been seized from the	
		custody or control of any			custody or control of any person	
		person under the Act or any			under the Act or	
		other law, or			any other law, or	
		(iii) has been received from			(iii) has been received from any	
		any place within or outside			place outside India in the course	
		India in the course of any			ofany	
		proceedings under the Act			proceedings under the Act or	
		or any other law			any other law	
		and such document is			and such document is tendered	
		tendered by the			by the prosecution in evidence	
		prosecution in evidence			against him or any other	
		against him or any other			person who is tried jointly with	
		person who is tried jointly			him, the court shall-	
		with him, the court shall-			(a) unless the contrary is proved	
		(a) unless the contrary is			by such person, presume —	
		proved by such person,			(i) the truth of the contents of	
		presume —			such document;	
		(i) the truth of the contents			(ii) that the signature and every	
		of such document;			other part of such document	
		(ii) that the signature and			which purports to	
		every other part of such			be in the handwriting of any	
		document which purports			particular person or which the	
		to be in			Court may	
		the handwriting of any			reasonably assume to have been	
		particular person or which			signed by, or to be in the	
		the Court may reasonably			handwriting of,	
		assume to			any particular person, is in that	
		have been signed by, or to			person's handwriting, and in the	
		be in the handwriting of,			case of a	
		any particular person, is in			document executed or attested,	
		that			that it was executed or attested	
		person's handwriting, and			by the	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		in the case of a document executed or attested, that it was executed or attested by the person by whom it purports to have been so executed or attested; (b) admit the document in evidence notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.			person by whom it purports to have been so executed or attested; (b) admit the document in evidence notwithstanding that it is not duly stamped, if such document is otherwise admissible in evidence.	
107	Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence	 (1) Notwithstanding anything contained in any other law for the time being in force, — a) a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or b) a facsimile copy of a document; or c) a statement contained in a document and included in a printed material produced by a computer (hereinafter referred to as a "computer printout"), if the conditions mentioned in sub-section (2) and the other provisions 	126	Admissibility of micro films, facsimile copies of documents and computer printouts as documents and as evidence	 (1) Notwithstanding anything contained in any other law for the time being in force, — a) a micro film of a document or the reproduction of the image or images embodied in such micro film (whether enlarged or not); or b) a facsimile copy of a document; or c) a statement contained in a document and included in a printed material produced by a computer (hereinafter referred to as a "computer printout"), if the conditions mentioned in sub-section (2) and the other provisions contained in this section are satisfied in relation to the 	No Change



	Old Model GST Law June 2016			New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		satisfied in relation to the			question; or	
		statement and the			d) any information stored	
		computer in question; or			electronically in any device or	
		d) any information stored			media, including any hard copies	
		electronically in any device			made of such information shall	
		or media, including any			be deemed to be also a	
		hard copies made of such			document for the purposes of	
		information shall be			the Act and the rules made	
		deemed to be also a			thereunder and shall be	
		document for the purposes			admissible in any proceedings	
		of the Act and the rules			there under, without further	
		made thereunder and shall			proof or production of the	
		be admissible in any			original, as evidence of any	
		proceedings there under,			contents of the original or	
		without further proof or			of any fact stated therein of	
		production of the original,			which direct evidence would be	
		as evidence of any contents			admissible.	
		of the original or			(2) The conditions referred to in	
		of any fact stated therein of			sub-section (1) in respect of a	
		which direct evidence			computer printout shall	
		would be admissible.			be the following, namely:—	
		(2) The conditions referred			a) the computer printout	
		to in sub-section (1) in			containing the statement was	
		respect of a computer			produced by the computer	
		printout shall			during the period over which	
		be the following, namely:—			the computer was used	
		a) the computer printout			regularly to store or process	
		containing the statement			information for the purposes of	
		was produced by the			any activities regularly carried	
		computer			on over that period by the	
		during the period over			person having lawful control	
		which the computer was			over the use of the computer;	
		used regularly to store or			b) during the said period, there	
		process			was regularly supplied to the	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		information for the purposes of any activities regularly carried on over that period by the person having lawful control over the use of the computer; b) during the said period, there was regularly supplied to the computer in the ordinary course of the said activities, information of the kind contained in the statement or of the kind from which the information so contained is derived; c) throughout the material part of the said period, the computer was operating properly or, if not, then any respect in which it was not operating properly or was out of operation during that part of that period was not such as to affect the production of the document or the accuracy of the contents; and d) the information			 computer in the ordinary course of the said activities, information of the kind contained in the statement or of the kind from which the information so contained is derived; c) throughout the material part of the said period, the computer was operating properly or, if not, then any respect in which it was not operating properly or was out of operation during that part of that period was not such as to affect the production of the document or the accuracy of the contents; and d) the information contained in the statement reproduced or is derived from information supplied to the computer in the ordinary course of the said activities. (3) Where over any period, the function of storing or processing information for the purposes of any activities regularly carried on over that period as mentioned in clause (a) of sub-section (2) was regularly performed by computers, whether — 	
		d) the information contained in the statement			computers, whether — a) by a combination of	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		reproduced or is derived			computers operating over that	
		from			period; or	
		information supplied to the			b) by different computers	
		computer in the ordinary			operating in succession over	
		course of the said activities.			that period; or	
		(3) Where over any period,			c) by different combinations of	
		the function of storing or			computers operating in	
		processing information for			succession over that period; or	
		the			d) in any other manner involving	
		purposes of any activities			the successive operation over	
		regularly carried on over			that period, in whatever	
		that period as mentioned in			order, of one or more	
		clause			computers and one or more	
		(a) of sub-section (2) was			combinations of computers,	
		regularly performed by			all the computers used for that	
		computers, whether —			purpose during that period shall	
		a) by a combination of			be treated for the	
		computers operating over			purposes of this section as	
		that period; or			constituting a single computer;	
		b) by different computers			and references in this section	
		operating in succession			to a computer shall be	
		over that period; or			construed accordingly.	
		c) by different combinations			(4) In any proceedings under	
		of computers operating in			this Act and the rules made	
		succession over that period;			thereunder where it is	
		or			desired to give a statement in	
		d) in any other manner			evidence by virtue of this	
		involving the successive			section, a certificate doing any	
		operation over that period,			of the following things, that is to	
		in whatever			say, —	
		order, of one or more			a) identifying the document	
		computers and one or more			containing the statement and	
		combinations of computers,			describing the manner in	
1		all the computers used for			which it was produced;	



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		that purpose during that			b) giving such particulars of any	
		period shall be treated for			device involved in the	
		the			production of that document as	
		purposes of this section as			may be appropriate for the	
		constituting a single			purpose of showing that the	
		computer; and references			document was produced by a	
		in this section			computer;	
		to a computer shall be			c) dealing with any of the	
		construed accordingly.			matters to which the conditions	
		(4) In any proceedings			mentioned in sub-section	
		under this Act and the rules			(2) relate, and purporting to be	
		made thereunder where it			signed by a person occupying a	
		is			responsible official	
		desired to give a statement			position in relation to the	
		in evidence by virtue of this			operation of the relevant device	
		section, a certificate doing			or the management of the	
		any			relevant activities (whichever is	
		of the following things, that			appropriate) shall be evidence	
		is to say, —			of any matter stated in	
		a) identifying the document			the certificate; and for the	
		containing the statement			purposes of this sub-section it	
		and describing the manner			shall be sufficient for a matter	
		in			to be stated to the best of the	
		which it was produced;			knowledge and belief of the	
		b) giving such particulars of			person stating it.	
		any device involved in the			(5) For the purposes of this	
		production of that			section, —	
		document as			a) information shall be taken to	
		may be appropriate for the			be supplied to a computer if it is	
		purpose of showing that the			supplied thereto in any	
		document was produced by			appropriate form and whether it	
		a			is so supplied directly or (with or	
		computer;			without human	
		c) dealing with any of the			intervention) by means of any	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		matters to which the			appropriate equipment;	
		conditions mentioned in			b) whether in the course of	
		sub-section			activities carried on by any	
		(2) relate, and purporting to			official, information is supplied	
		be signed by a person			with a view to its being stored	
		occupying a responsible			or processed for the purposes of	
		official			those activities by a	
		position in relation to the			computer operated otherwise	
		operation of the relevant			than in the course of those	
		device or the management			activities, that information, if	
		of the			duly supplied to that computer,	
		relevant activities			shall be taken to be supplied to	
		(whichever is appropriate)			it in the course of those	
		shall be evidence of any			activities;	
		matter stated in			c) a document shall be taken to	
		the certificate; and for the			have been produced by a	
		purposes of this sub-section			computer whether it was	
		it shall be sufficient for a			produced by it directly or (with	
		matter			or without human intervention)	
		to be stated to the best of			by means of any	
		the knowledge and belief of			appropriate equipment.	
		the person stating it.			Explanation. — For the purposes	
		(5) For the purposes of this			of this section, —	
		section, —			a) "computer" means any device	
		a) information shall be			that receives, stores and	
		taken to be supplied to a			processes data, applying	
		computer if it is supplied			stipulated processes to the	
		thereto in any			information and supplying	
		appropriate form and			results of these processes; and	
		whether it is so supplied			includes the hard disc thereof or	
		directly or (with or without			a mirror image of hard disc	
		human			thereof; and	
		intervention) by means of			b) any reference to information	
		any appropriate equipment;			being derived from other	



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Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		b) whether in the course of activities carried on by any official, information is supplied with a view to its being stored or processed for the purposes of those activities by a computer operated otherwise than in the course of those activities, that information, if duly supplied to that computer, shall be taken to be supplied to it in the course of those activities; c) a document shall be taken to have been produced by a computer whether it was produced by it directly or (with or without human intervention) by means of any appropriate equipment. Explanation. — For the purposes of this section, — a) "computer" means any device that receives, stores and processes data, applying stipulated processes to the			information shall be a reference to its being derived there from by calculation, comparison or any other process.	



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Sec(Sub-	Clause	Provision	Sec(Sub	Clause	Provision	
Sec)			-Sec)			
		results of these processes;				
		and				
		includes the hard disc				
		thereof or a mirror image of				
		hard disc thereof; and				
		b) any reference to				
		information being derived				
		from other information				
		shall be a				
		reference to its being				
		derived there from by				
		calculation, comparison or				
		any other				
		process.				
CHAPTER-	- XXIV : LIABILITY T	O PAY IN CERTAIN CASES				
108	Liability in case	(1) Where a taxable person,	127	Liability in case of	(1) Where a taxable person,	No Change
	of transfer of	liable to pay tax under this		transfer of	liable to pay tax under this Act,	
	business	Act, transfers his business in		business	transfers his business in	
		whole or in part, by sale,			whole or in part, by sale, gift,	
		gift, lease, leave and			lease, leave and license, hire or	
		license, hire or in any other			in any other	
		manner			manner whatsoever, the taxable	
		whatsoever, the taxable			person and the person to whom	
		whatsoever, the taxable person and the person to			person and the person to whom the business is	
		-				
		person and the person to			the business is	
		person and the person to whom the business is so			the business is so transferred shall jointly and	
		person and the person to whom the business is so transferred shall jointly and severally be liable wholly or, as the case			the business is so transferred shall jointly and severally be liable wholly or, as	
		person and the person to whom the business is so transferred shall jointly and severally be			the business is so transferred shall jointly and severally be liable wholly or, as the case may be, to the extent of such transfer, to pay the tax, interest or any	
		person and the person to whom the business is so transferred shall jointly and severally be liable wholly or, as the case			the business is so transferred shall jointly and severally be liable wholly or, as the case may be, to the extent of such transfer, to	
		person and the person to whom the business is so transferred shall jointly and severally be liable wholly or, as the case may be, to the extent of			the business is so transferred shall jointly and severally be liable wholly or, as the case may be, to the extent of such transfer, to pay the tax, interest or any	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		from the taxable person up to the time of such transfer, whether such tax, interest or penalty has been determined before such transfer, but has remained unpaid or is determined thereafter. (2) Where the transferee or the lessee of a business referred to in subsection (1) carries on such business either in his own name or in some other name, he shall be liable to pay tax on the supply of goods and/or services effected by him with effect from the date of such transfer and shall, if he is an existing taxable person, apply within the prescribed time for amendment of his certificate of registration.			such tax, interest or penalty has been determined before such transfer, but has remained unpaid or is determined thereafter. (2) Where the transferee or the lessee of a business referred to in subsection (1) carries on such business either in his own name or in some other name, he shall be liable to pay tax on the supply of goods and/or services effected by him with effect from the date of such transfer and shall, if he is an existing taxable person, apply within the prescribed time for amendment of his certificate of registration.	
108.	Liability in case	Where a taxable person,	128	Liability of agent	Where an agent supplies or	Liability is casted on agent and principal jointly
	of transfer of business	liable to pay tax under this Act, transfers his business in whole or in part, by sale, gift, lease, leave and license, hire or in any other manner whatsoever, the		and principal	receives any taxable goods on behalf of his principal, such agent and his principal shall be jointly and severally liable to pay the tax payable on such goods under the Act.	and severally.



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		taxable person and the person to whom the business is so transferred shall jointly and severally be liable wholly or, as the case may be, to the extent of such transfer, to pay the tax, interest or any penalty due from the taxable person up to the time of such transfer, whether such tax, interest or penalty has been determined before such transfer, but has remained unpaid or is determined thereafter.				
109	Liability in case of amalgamation /merger of companies	 (1) When two or more companies are amalgamated or merged by the order of court or of Tribunal or of the Central Government and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have supplied or received any goods and/or services to or from each other during the period commencing on the date from which the order takes effect till the 	129	Liability in case of amalgamation /merger of companies	(1) When two or more companies are amalgamated or merged by the order of court or of Tribunal or of the Central Government and the order is to take effect from a date earlier to the date of the order and any two or more of such companies have supplied or received any goods and/or services to or from each other during the period commencing on the date from which the order takes effect till the date of the order, then such transactions of supply and receipt shall be included in the	No Change



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Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		date of the order, then such transactions of supply and receipt shall be included in the turnover of supply or receipt of the respective companies and shall be liable to tax accordingly. (2) Notwithstanding anything contained in the said order, for all purposes of this Act, the said two or more companies shall be treated as distinct companies for the period up to the date of the said order and the registration certificates of the said companies shall be cancelled, where necessary, with effect from the date of the said order. Explanation - Words and expressions used in this section but not defined shall have the respective meanings assigned to them in the Companies Act, 2013 (18 of 2013).			turnover of supply or receipt of the respective companies and shall be liable to tax accordingly. (2) Notwithstanding anything contained in the said order, for all purposes of this Act, the said two or more companies shall be treated as distinct companies for the period up to the date of the said order and the registration certificates of the said companies shall be cancelled, where necessary, with effect from the date of the said order. <i>Explanation</i> - Words and expressions used in this section but not defined shall have the respective meanings assigned to them in the Companies Act, 2013 (18 of 2013).	
110	Liability in case of company in liquidation	(1) When any company is being wound up whether under the orders of a court	130	Liability in case of company in liquidation	(1) When any company is being wound up whether under the orders of a court or	No Change



C THE	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		or			Tribunal or otherwise, every	
		Tribunal or otherwise, every			person appointed as receiver of	
		person appointed as			any assets of a company	
		receiver of any assets of a			(hereinafter referred to as the	
		company			"liquidator"), shall, within thirty	
		(hereinafter referred to as			days after his	
		the "liquidator"), shall,			appointment, give intimation of	
		within thirty days after his			his appointment to the	
		appointment, give			Commissioner	
		intimation of his			(2) The Commissioner shall,	
		appointment to the			after making such inquiry or	
		Commissioner			calling for such information	
		(2) The Commissioner shall,			as he may deem fit, notify the	
		after making such inquiry or			liquidator within three months	
		calling for such information			from the date on which he	
		as he may deem fit, notify			receives intimation of the	
		the liquidator within three			appointment of the liquidator,	
		months from the date on			the amount which in the opinion	
		which he			of the Commissioner would be	
		receives intimation of the			sufficient to provide for any tax,	
		appointment of the			interest or penalty which	
		liquidator, the amount			is then, or is likely thereafter to	
		which in the opinion			become, payable by the	
		of the Commissioner would			company.	
		be sufficient to provide for			(3) When any company is wound	
		any tax, interest or penalty			up and any tax, interest or	
		which			penalty determined	
		is then, or is likely			under this Act on the company	
		thereafter to become,			for any period, whether before	
		payable by the company.			or in the course of or after	
		(3) When any company is			its liquidation, cannot be	
		wound up and any tax,			recovered, then every person	
		interest or penalty			who was a director of such	
		determined			company at any time during the	



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		under this Act on the company for any period, whether before or in the course of or after its liquidation, cannot be recovered, then every person who was a director of such company at any time during the period for which the tax was due, shall jointly and severally be liable for the payment of such tax, interest or penalty, unless he proves to the satisfaction of the Commissioner that such non-recovery is not attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company. Explanation For the purposes of this section, the expressions "company" shall have the meaning respectively assigned to them under clause (20) and clause (68) of section 2 respectively of the Companies Act, 2013 (18 of			period for which the tax was due, shall jointly and severally be liable for the payment of such tax, interest or penalty, unless he proves to the satisfaction of the Commissioner that such non- recovery is not attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company. Explanation For the purposes of this section, the expressions "company" shall have the meaning respectively assigned to them under clause (20) and clause (68) of section 2 respectively of the Companies Act, 2013 (18 of 2013).	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		2013).				
		New Clause	131. (1)	Liability of directors of private company	(1) Notwithstanding anything contained in the Companies Act, 2013 (18 of 2013), where any tax due from a private company in respect of any supply of goods or services for any period or from any other company in respect of any supply of any period during which such other company was a private company cannot be recovered, then, every person who was a director of the private company during such period shall be jointly and severally liable for the payment of such tax unless he proves that the non-recovery cannot be attributed to any gross neglect, misfeasance or breach of duty on his part in relation to the affairs of the company.	The provision of partnership act relating to unlimited liability has been extended to the directors of the private company and recovery will be made from erstwhile director also, however they is a conversion to public company such provision will not apply.
111	Liability of	Notwithstanding any	132	Liability of	Notwithstanding any contract to	No Change
	partners of firm to pay tax	contract to the contrary, where any firm is liable to		partners of firm to pay tax	the contrary, where any firm is liable to pay any tax,	
	to pay tax	pay any tax,			interest or penalty under this	
		interest or penalty under			Act, the firm and each of the	
		this Act, the firm and each			partners of the firm shall	



Old Model GST Law June 2016			New Model GST Law Nov 2016			Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		of the partners of the firmshalljointly and severally beliable for such payment:Provided that where anypartner retires from thefirm, he or the firm, shallintimate thedate of retirement of thesaid partner to theCommissioner by a notice inthat behalf inwriting and such partnershall be liable to pay tax,interest or penalty due upto the dateof his retirement whetherdetermined or not, on thatdate:Provided further that if nosuch intimation is givenwithin one month from thedate ofretirement, the liability ofsuch partner under the firstproviso shall continue untilthedate on which suchintimation is received bythe Commissioner.			jointly and severally be liable for such payment: Provided that where any partner retires from the firm, he or the firm, shall intimate the date of retirement of the said partner to the Commissioner by a notice in that behalf in writing and such partner shall be liable to pay tax, interest or penalty due up to the date of his retirement whether determined or not, on that date: Provided further that if no such intimation is given within one month from the date of retirement, the liability of such partner under the first proviso shall continue until the date on which such intimation is received by the Commissioner.	
112	Liability of guardians, trustees etc.	Where the business in respect of which any tax, is payable under this Act is carried on by	133	Liability of guardians, trustees etc.	Where the business in respect of which any tax, is payable under this Act is carried on by any guardian, trustee or agent	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		any guardian, trustee or agent of a minor or other incapacitated person on behalf of and for the benefit of such minor or other incapacitated person, the tax, interest or penalty shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be determined and recoverable from any such minor or other incapacitated person, as if he were a major or capacitated person and as if he were conducting the business himself, and all the provisions of this Act shall, so far as may be, apply accordingly.			of a minor or other incapacitated person on behalf of and for the benefit of such minor or other incapacitated person, the tax, interest or penalty shall be levied upon and recoverable from such guardian, trustee or agent, as the case may be, in like manner and to the same extent as it would be determined and recoverable from any such minor or other incapacitated person, as if he were a major or capacitated person and as if he were conducting the business himself, and all the provisions of this Act shall, so far as may be, apply accordingly.	
113	Liability of Court of Wards etc	Where the estate or any portion of the estate of a taxable person owning a business in respect of which any tax, interest or penalty is payable under this Act is under the control of the Court of	134	Liability of Court of Wards etc	Where the estate or any portion of the estate of a taxable person owning a business in respect of which any tax, interest or penalty is payable under this Act is under the control of the Court of Wards, the Administrator General, the Official Trustee or any	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		Wards, the Administrator General, the Official Trustee or any receiver or manager (including any person, whatever be his designation, who in fact manages the business) appointed by or under any order of a court, the tax, interest or penalty shall be levied upon and be recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or manager, as the case may be, in like manner and to the same extent as it would be determined and be recoverable from the taxable person as if he were conducting the business himself, and all the provisions of this Act shall, so far as may be, apply accordingly.			receiver or manager (including any person, whatever be his designation, who in fact manages the business) appointed by or under any order of a court, the tax, interest or penalty shall be levied upon and be recoverable from such Court of Wards, Administrator General, Official Trustee, receiver or manager, as the case may be, in like manner and to the same extent as it would be determined and be recoverable from the taxable person as if he were conducting the business himself, and all the provisions of this Act shall, so far as may be, apply accordingly.	
114	Special provision regarding liability to pay tax in certain	 (1) Where a person, liable to pay tax under this Act, dies, then- (a) if a business carried on by the person is continued 	135	Special provision regarding liability to pay tax in certain cases	 (1) Where a person, liable to pay tax under this Act, dies, then- (a) if a business carried on by the person is continued after his death by his legal 	No Change



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
	Cases	after his death by his legal representative or any other person, such legal representative or other person, shall be liable to pay tax, interest or penalty due from such 			representative or any other person, such legal representative or other person, shall be liable to pay tax, interest or penalty due from such person under this Act, and (b) if the business carried on by the person is discontinued, whether before or after his death, his legal representative shall be liable to pay out of the estate of the deceased, to the extent to which the estate is capable of meeting the charge, the tax, penalty or interest due from such person under this Act,- whether such tax interest or penalty has been determined before his death but has remained unpaid or is determined after his death. (2) Where a taxable person, liable to pay tax under this Act, is a Hindu Undivided Family or an association of persons and the property of the Hindu Undivided Family or the association of persons, as the case may be, is partitioned amongst the various members or groups of members	
		the Hindu Undivided Family			then each member or group of	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		or			members shall jointly	
		the association of persons,			and severally be liable to pay	
		as the case may be, is			the tax, interest or penalty due	
		partitioned amongst the			from the taxable person	
		various			under this Act upto the time of	
		members or groups of			the partition whether such tax,	
		members then each			penalty or interest has	
		member or group of			been determined before	
		members shall jointly			partition but has remained	
		and severally be liable to			unpaid or is determined after	
		pay the tax, interest or			the	
		penalty due from the			partition.	
		taxable person			(3) Where a taxable person,	
		under this Act upto the time			liable to pay tax under this Act,	
		of the partition whether			is a firm, and the firm is	
		such tax, penalty or interest			dissolved, then every person	
		has			who was a partner shall be	
		been determined before			jointly and severally liable to	
		partition but has remained			pay the tax, interest or penalty	
		unpaid or is determined			due from the firm under this	
		after the			Act, up to the time of	
		partition.			dissolution whether such tax,	
		(3) Where a taxable person,			interest or penalty has been	
		liable to pay tax under this			determined before the	
		Act, is a firm, and the firm is			dissolution, but has remained	
		dissolved, then every			unpaid or is determined after	
		person who was a partner			dissolution.	
		shall be jointly and severally			(4) Where a taxable person	
		liable to			liable to pay tax under this Act,-	
		pay the tax, interest or			(a) is the guardian of a ward on	
		penalty due from the firm			whose behalf the business is	
		under this Act, up to the			carried on by the	
1		time of			guardian, or	
		dissolution whether such			(b) is a trustee who carries on	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		tax, interest or penalty has been determined before the dissolution, but has remained unpaid or is determined after dissolution. (4) Where a taxable person liable to pay tax under this Act,- (a) is the guardian of a ward on whose behalf the business is carried on by the guardian, or (b) is a trustee who carries on the business under a trust for a beneficiary. then if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax, interest or penalty due from the taxable person upto the time of the termination of the guardianship or trust, whether such tax, interest or penalty has been determined before the termination of guardianship or trust but has remained unpaid or is			the business under a trust for a beneficiary. then if the guardianship or trust is terminated, the ward or, as the case may be, the beneficiary shall be liable to pay the tax, interest or penalty due from the taxable person upto the time of the termination of the guardianship or trust, whether such tax, interest or penalty has been determined before the termination of guardianship or trust but has remained unpaid or is determined thereafter.	



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		determined thereafter.				
115. (1)	Liability in other cases	 (1) Where a taxable person is a firm or an association of persons or a Hindu Undivided Family and such firm, association or family has discontinued business- (a) the tax payable under this Act by such firm, association or family up to the date of such discontinuance may be determined as if no such discontinuance had taken place; and (b) every person who was at the time of such discontinuance, a partner of such firm, or a member of such association or family, shall, notwithstanding such discontinuance, be liable jointly and severally for the payment of tax and interest determined and penalty imposed and payable by such firm, association or family, whether such tax and interest has been 	136 (1)	Liability in other cases	 (1) Where a taxable person is a firm or an association of persons or a Hindu Undivided Family and such firm, association or family has discontinued business- (a) the tax payable under this Act by such firm, association or family up to the date of such discontinuance may be determined as if no such discontinuance had taken place; and (b) every person who was at the time of such discontinuance, a partner of such firm, or a member of such association or family, shall, notwithstanding such discontinuance, be liable jointly and severally for the payment of tax and interest determined and penalty imposed and payable by such firm, association or family, whether such tax and interest has been determined or penalty imposed prior to or after such discontinuance and subject as aforesaid, the provisions of this Act shall, so far as may be, apply as if every such person or partner or 	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		determined or penalty imposed prior to or after such discontinuance and subject as aforesaid, the provisions of this Act shall, so far as may be, apply as if every such person or partner or member were himself a taxable person.			member were himself a taxable person.	
115. (2)	Liability in other cases	Where a change has occurred in the constitution of a firm or an association of persons, the partners of the firm or members of association, as it existed before and as it exists after the reconstitution, shall, without prejudice to the provisions of section111, jointly and severally be liable to pay tax, interest and penalty due from such firm or association for any period before its reconstitution.	136 (2)	Liability in other cases	(2) Where a change has occurred in the constitution of a firm or an association of persons, the partners of the firm or members of association, as it existed before and as it exists after the reconstitution, shall, without prejudice to the provisions of section 132, jointly and severally be liable to pay tax, interest and penalty due from such firm or association for any period before its reconstitution.	No Significant Change
115 (3)	Liability in other cases	 (3) The provisions of subsection (1) shall, so far as may be, apply where the taxable person, being a firm or association of persons is dissolved or where the taxable person, 	136	Liability in other cases	 (3) The provisions of sub-section (1) shall, so far as may be, apply where the taxable person, being a firm or association of persons is dissolved or where the taxable person, being a Hindu Undivided Family, has effected partition 	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		being a Hindu Undivided Family, has effected partition with respect to the business carried on by it and accordingly references in that sub-section to discontinuance shall be construed as reference to dissolution or, as the case may be, to partition Explanation For the purpose of this chapter, a limited liability partnership formed and registered under the provisions of the Limited Liability Partnership Act, 2012 (743 of 2012) shall also be considered as a firm			with respect to the business carried on by it and accordingly references in that sub-section to discontinuance shall be construed as reference to dissolution or, as the case may be, to partition	
CHAPTER-)	KXV : MISCELLAN	EOUS PROVISIONS				
		New Clause	137	Special Procedure for certain processes	The Central/State Government may, on recommendation of the Council, by notification and subject to such conditions and safeguards as may be specified therein, in respect of certain	

classes of taxable persons to be notified in this behalf, specify special procedures with regard to registration, filing of return, of

tax

and

payment



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
116	CST	(1) Evenutavable porcen	129	CCT compliance	administration of such taxable persons by the CGST or SGST officers and the said taxable persons may opt to follow the procedures so prescribed.	No Significant Change
116	GST compliance rating	 (1) Every taxable person shall be assigned a GST compliance rating score based on his record of compliance with the provisions of this Act. (2) The GST compliance rating score shall be determined on the basis of parameters to be prescribed in this behalf. (3) The GST compliance rating score shall be updated at periodic intervals and intimated to the taxable person and also placed in the public domain in the manner prescribed. 	138	GST compliance rating	 (1) Every taxable person shall be assigned a GST compliance rating score based on his record of compliance with the provisions of this Act. (2) The GST compliance rating score shall be determined on the basis of parameters to be prescribed in this behalf. (3) The GST compliance rating score shall be updated at periodic intervals and intimated to the taxable person and also placed in the public domain in the manner prescribed. 	No Significant Change
117 1(a to m)	Obligation to furnish information return	 (1) Any person, being— (a) a taxable person; or (b) a local authority or other public body or association; or (c) any authority of the State Government responsible for the 	139	Obligation to furnish information return	 (1) Any person, being— (a) a taxable person; or (b) a local authority or other public body or association; or (c) any authority of the State Government responsible for the collection of value added tax or sales tax or state excise 	No Change



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		collection of value added			duty or an authority of the	
		tax or sales tax or state			Central Government	
		excise duty or an authority			responsible for the collection of	
		of the Central Government			Excise duty or Customs duty; or	
		responsible for the			(d) an income tax authority	
		collection of Excise duty or			appointed under the provisions	
		Customs duty; or			of the Income-tax Act, 1961	
		(d) an income tax authority			(43 of 1961); or	
		appointed under the			(e) a banking company within	
		provisions of the Income-			the meaning of clause (a) of	
		tax Act, 1961			section 45A of the Reserve	
		(43 of 1961); or			Bank of India Act, 1934 (2 of	
		(e) a banking company			1934); or	
		within the meaning of			(f) a State Electricity Board; or	
		clause (a) of section 45A of			an electricity distribution or	
		the Reserve			transmission licensee under	
		Bank of India Act, 1934 (2 of			the Electricity Act, 2003 (36 of	
		1934); or			2003), or any other entity	
		(f) a State Electricity Board;			entrusted, as the case may be,	
		or an electricity distribution			with such functions by the	
		or transmission licensee			Central Government or the	
		under			State Government; or	
		the Electricity Act, 2003 (36			(g) the Registrar or Sub-Registrar	
		of 2003), or any other entity			appointed under section 6 of	
		entrusted, as the case may			the Registration Act,	
		be,			1908 (16 of 1908); or	
		with such functions by the			(h) a Registrar within the	
		Central Government or the			meaning of the Companies Act,	
		State Government; or			2013 (18 of 2013); or	
		(g) the Registrar or Sub-			(i) the registering authority	
		Registrar appointed under			empowered to register motor	
		section 6 of the Registration			vehicles under Chapter IV of	
		Act,			the Motor Vehicles Act, 1988	
		1908 (16 of 1908); or			(59 of 1988); or	



	Old Model GST Law June 2016			New Mode	el GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		 (h) a Registrar within the meaning of the Companies Act, 2013 (18 of 2013); or (i) the registering authority empowered to register motor vehicles under Chapter IV of the Motor Vehicles Act, 1988 (59 of 1988); or (j) the Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (30 of 2013); or (k) the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956); or (I) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996 (22 of 1996); or (m) an officer of the Reserve Bank of India, constituted under section 3 of the Reserve 			(j) the Collector referred to in clause (c) of section 3 of the Right to Fair Compensation and Transparency in Land Acquisition, Rehabilitation and Resettlement Act, 2013 (30 of 2013); or (k) the recognised stock exchange referred to in clause (f) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956); or (l) a depository referred to in clause (e) of sub-section (1) of section 2 of the Depositories Act, 1996 (22 of 1996); or (m) an officer of the Reserve Bank of India, constituted under section 3 of the Reserve Bank of India Act, 1934 (2 of 1934); or	



	Old Model GST Law June 2016			New Mo	del G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause		Provision	
		1934); or					
117 (n)	Obligation to furnish information return	(n) Goods and Service TaxNetwork(o) New Clause	139.	Obligation furnish information return	to	 (n) Goods and Service Tax Network; or (o) a person to whom a Unique Identity Number has been granted under sub-section (8) of section 23; 	No Significant Change
		New Clause	139	Obligation furnish information return	to	any other person as may be specified, on the recommendation of the Council, by the Central or State Government.	No Significant Change
117	Obligation to furnish information return	who is responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or transactions related to a bank account or consumption of electricity or transaction of purchase, sale or exchange of goods or property or right or interest in a property, under any law for the time being in force, shall furnish an information return of the same in respect of such	139	Obligation furnish information return	to	who is responsible for maintaining record of registration or statement of accounts or any periodic return or document containing details of payment of tax and other details of transaction of goods or services or transactions related to a bank account or consumption of electricity or transaction of purchase, sale or exchange of goods or property or right or interest in a property, under any law for the time being in force, shall furnish an information return of the same in respect of such periods, within such time, in such form (including electronic form) and manner, to	No Change



Old Model GST Law June 2016			New Mo	del G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Clause Sec)	Provision	Sec(Sub -Sec)	Clause		Provision	
	periods, within such time, in such form (including electronic form) and manner, to such authority or agency as may be prescribed.				such authority or agency as may be prescribed.	
117. (2 & Obligation t furnish information return	authority considers that the	139	Obligation furnish information return	to	(2) Where the prescribed authority considers that the information submitted in the information return is defective, he may intimate the defect to the person who has furnished such information return and give him an opportunity of rectifying the defect within a period of thirty days from the date of such intimation or within such further period which, on an application made in this behalf, the prescribed authority may allow and if the defect is not rectified within the said period of thirty days or, as the case may be, the further period so allowed, then, notwithstanding anything contained in any other provision of this Act, such information return shall be treated as not submitted and the provisions of this Act shall apply.	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		submitted and the provisions of this Act shall apply. (3) Where a person who is required to furnish information return has not furnished the same within the time specified in sub-section (1) or sub-section (2), the prescribed authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding ninety days from the date of service of the notice and such person shall furnish the information return.			return has not furnished the same within the time specified in sub-section (1) or sub-section (2), the prescribed authority may serve upon him a notice requiring furnishing of such information return within a period not exceeding ninety days from the date of service of the notice and such person shall furnish the information return.	
118	Penalty for failure to furnish information return	If a person who is required to furnish an information return under section 117 fails to do so within the period specified in the notice issued under sub- section (3) thereof, the prescribed authority may direct that such person shall pay, by way of penalty, a sum of one hundred rupees for each day of the period during which the failure to	140.	Penalty for failure to furnish information return	If a person who is required to furnish an information return under section 139 fails to do so within the period specified in the notice issued under sub- section (3) thereof, the prescribed authority may direct that such person shall pay, by way of penalty, a sum of one hundred rupees for each day of the period during which the failure to furnish such return continues.	No Significant Change



Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub -Sec)	Clause	Provision	
		furnish such return continues.				

	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
119 (1)	Power to collect statistics	 (1) The Board/Commissioner, if it considers that for the purposes of the better administration of the Act, it is necessary so to do, may by notification, direct that statistics be collected relating to any matter dealt with, by or in connection with the Act. (2) Upon such notification being issued, the Commissioner, or any person authorised by the Commissioner in this behalf may call upon all concerned persons to furnish such information or returns as may be specified therein relating to any matter in respect of which statistics is to be collected. 	141 (1)	Power to collect statistics	 The Commissioner, if it considers that for the purposes of the better administration of the Act, it is necessary so to do, may by notification, direct that statistics be collected relating to any matter dealt with, by or in connection with the Act. Upon such notification being issued, the Commissioner, or any person authorised by the Commissioner in this behalf may call upon all concerned persons to furnish such information or returns as may be specified therein relating to any matter in respect of which statistics is to be collected. The form in which the persons to whom or, the authorities to which, such information or returns should 	No Significant Change



Eime	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		(3) The form in which the persons to whom or, the authorities to which, such information or returns should be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be as may be prescribed.			be furnished, the particulars which they should contain, and the intervals in which such information or returns should be furnished, shall be as may be prescribed.	
120 (1)	Disclosure of information required under section 119	 (1) No information of any individual return or part thereof, with respect to any matter given for the purposes of section 119 shall, without the previous consent in writing of the taxpayer or person or his authorised agent, be published in such manner as to enable any particulars to be identified as referring to a particular taxpayer and no such information shall be used for the purpose of any proceedings under the provisions of the 	142	Disclosure of information required under section 141	 (1) No information of any individual return or part thereof, with respect to any matter given for the purposes of section 141 shall, without the previous consent in writing of the taxpayer or person or his authorised agent, be published in such manner as to enable any particulars to be identified as referring to a particular taxpayer and no such information shall be used for the purpose of any proceedings under the provisions of the Act. (2) Except for the purposes of prosecution under the Act, or any other Act, no person 	No Significant Change



	Old Model GS	T Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
·		(2) Except for the purposes			collection of statistics under the	
		of prosecution under the			Act or of compilation	
		Act, or any other Act, no			or computerization thereof for	
		person			the purposes of the Act, shall be	
		who is not engaged in the			permitted to see	
		collection of statistics			or have access to any	
		under the Act or of			information or any individual	
		compilation or			return referred to in that	
		computerization thereof			section.	
		for the purposes of the			(3) If any person required to	
		Act, shall be permitted to			furnish any information or	
		see or have			return under section 141,-	
		access to any information			(a) without reasonable cause	
		or any individual return			fails to furnish such information	
		referred to in that section.			or return as may	
		(3) If any person required			by that section be required, or	
		to furnish any information			(b) willfully furnishes or causes	
		or return under section			to furnish any information or	
		119,-			return which he	
		(a) without reasonable			knows to be false,	
		cause fails to furnish such			he shall, on conviction, be	
		information or return as			punished with fine which may	
		may by			extend to one hundred	
		that section be required,			rupees and in case of a	
		or			continuing offence to a further	
		(b) willfully furnishes or			fine which may extend to one	
		causes to furnish any			hundred rupees for each day	
		information or return			after the first day during which	
		which he			the offence continues	
		knows to be false,			subject to a maximum limit of	
		he shall, on conviction, be			one thousand rupees.	
		punished with fine which			(4) If any person engaged in	
		may extend to one			connection with the collection	
		hundred rupees			of statistics under section	



Sec(Sub- Sec) Clause Provision Sec(Sub- Sec) Clause Provision Image: Sec	Analysis	Impact Ana	GST Law Nov 2016	New Mode		ST Law June 2016	Old Model GS	ENG
offence to a further finecomputerization thereofwhich may extend to onewillfully discloses anyhundredor the contents of any returnrupees for each day afteror the contents of any returnthe first day during whichgiven or made under thatsubject to aexecution of his duties undermaximum limit of onethat section, otherwise than inthousand rupees.of the prosecution(4) If any person engagedof an offence under the Act orunder sectionunder any other Act, he shall, oncollection of statisticsconviction, beunder sectiona term which may extend to sixcomputerization thereofmonths or withwillfully discloses anyfine which may extend to oneinformation or thethousand rupees, or with both:contents of any returnPROVIDED that, no prosecutiongiven or made under thatsubjection, except withsection, otherwise than insubjection, except withsection or for the purposesfine which may extend to oneinformation or thesubjection, except withcontents of any returngiven or made under thatsection or for the purposesfine which may extend to oneinformation or thesubjection, except withcontents of any returngiven or made under thatsection or for the purposesfine which may extend to oneinformation or thesubjection, except withsection or for the purposesfine which may extend to oneinformation or thesubjection, ex			Provision	Clause	-	Provision	Clause	-
which may extend to one hundredwillfully discloses any informationrupees for each day after the first day during which the offence continues subject to aor the contents of any return given or made under that 								
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the first day during which the offence continues subject to a maximum limit of one thousand rupees.given or made under that section, otherwise than in execution of his duties under that section of for the purposes of the prosecution(4) If any person engaged in connection with the collection of statistics under any other Act, he shall, on collection of statistics under sectionof an offence under the Act or under any other Act, he shall, on conviction, he punished with imprisonment for a term which may extend to six computerization thereof willfully discloses any information or the contents of any return given or made under that section, otherwise than in executiongiven or made under that section, provide of an offence under the section, bemonths or with this duries under that subsection, except with the provides action of an of the prosecution of anyinformation of the versions and under that section, otherwise than in execution of the provides action of an of the prosecution of an given or made under that section of for the purposes of the prosecution of an offence underinformation or the contents of any return given or made under that section, otherwise than in execution of the previous sanction of the Central Government.is duries under that section of of the prosecution of an offence underis duries under that section of an offence underis duries under that <b< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></b<>								
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(4) If any person engaged in connection with the collection of statistics under section 119 or compilation or computerization thereof willfully discloses any information or the contents of any return given or made under that section, otherwise than in execution of his duties under that section or for the purposes of the prosecution of an offence underof an offence under the Act or under any other Act, he shall, on conviction, be punished with imprisonment for a term which may extend to six months or with fine which may extend to one thousand rupees, or with both: PROVIDED that, no prosecution shall be instituted under the subsection, except with the previous sanction of the Central Government.6 the prosecution of an offence under(5) Nothing in this section shall apply to the publication of any			that section or for the purposes			maximum limit of one		
in connection with the collection of statistics under section 119 or compilation or computerization thereof willfully discloses any information or the contents of any return given or made under that section of his duties under that section of for the purposes of the prosecution of an offence under			of the prosecution			thousand rupees.		
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of the prosecution of an offence under(5) Nothing in this section shall apply to the publication of any						section or for the purposes		
offence under apply to the publication of any			(5) Nothing in this section shall					
			information relating to			the Act or under any other		
Act, he shall, on a class of dealers or class of			5			-		
conviction, be punished transactions, if in the opinion of								
with imprisonment the competent			-			-		
for a term which may authority, it is desirable in the						•		
extend to six months or public interest, to publish such						-		
with fine which may information.								
extend to one			inomation					



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		thousand rupees, or with both: Provided that, no prosecution shall be instituted under the subsection, except with the previous sanction of the Central Government or State Government. (5) Nothing in this section shall apply to the publication of any information relating to a class of dealers or class of transactions, if in the opinion of the competent authority, it is desirable in the public interest, to publish such information.				
			143	Taking assistance from an IT professional	If at any stage of scrutiny, enquiry, investigation or any other proceedings before him, any officer not below the rank of [Deputy/Assistant Commissioner] having regard to the nature and complexity of the case and the interest of revenue, is of the opinion that the information pertaining to a taxable person stored on a computer system does not reveal correct	New Clause



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
					details, he may take assistance of an Information Technology professional for extraction of information from such computer system.	
121	Test purchase of goods and/or services	The [Commissioner] of CGST/SGST or an officer authorized by him may cause purchase of any goods and/or services by any person authorized by him from the business premises of any taxable person, to check issue of tax invoices or bills of supply by such taxable person, and on return of goods so purchased by such officer, such taxable person or any person in charge of the business premises shall refund the amount paid towards the goods after cancelling any tax invoice or bill of supply issued.				Removed
122	Drawal of	The [Commissioner] of	144	Drawal of	The [Commissioner] of	No Significant Change
	samples	CGST/SGST or an officer authorized by him may take samples of goods from the possession of any		samples	CGST/SGST or an officer authorized by him may take samples of goods from the possession of any taxable	
		taxable persons, where he considers it necessary, and			persons, where he considers it necessary, and provide a receipt	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		provide a receipt for any samples so taken.			for any samples so taken.	
123	Burden of Proof	If any person claims that he is not liable to pay tax under the Act in respect of any supply of goods and/or services, or that he is eligible for input tax credit under section 16, the burden of proving such claim or claims shall lie on him.	145	Burden of Proof	If any person claims that he is eligible for input tax credit, the burden of proving such claim or claims shall lie on him.	Onus of proof is on person availing input credit. But onus of proof will be on department in other cases.
124	Persons discharging functions under the Act shall be deemed to be public Servants	All persons discharging functions under the Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (45 of 1860).	146	Persons discharging functions under the Act shall be deemed to be public Servants	All persons discharging functions under the Act shall be deemed to be public servants within the meaning of section 21 of the Indian Penal Code, 1860 (45 of 1860).	No Significant Change
125	Indemnity	No legal proceedings shall lie against any goods and services tax officer, for anything which is done or intended to be done in good faith under the Act or the rules.	147.	Indemnity	No departmental proceedings shall lie against any goods and services tax officer for passing any adjudication order or appellate order done in good faith under the Act or the rules.	No Significant Change
126	Disclosure of information by a public servant	(1) All particulars contained in any statement made, return furnished or accounts or	148	Disclosure of information by a public servant	(1) All particulars contained in any statement made, return furnished or accounts or documents produced in	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		documents produced in			accordance with the Act, or in	
		accordance with the Act,			any record of evidence given in	
		or in any record of			the course of any proceedings	
		evidence given in			under the Act (other than	
		the course of any			proceeding before a Criminal	
		proceedings under the Act			Court), or in any record of any	
		(other than proceeding			proceedings under the Act shall,	
		before a Criminal			save as provided in subsection	
		Court), or in any record of			(4), be treated as confidential;	
		any proceedings under the			(2) Notwithstanding anything	
		Act shall, save as provided			contained in the Indian Evidence	
		in subsection			Act, 1872 (1 of 1872), no	
		(4), be treated as			Court shall save as aforesaid, be	
		confidential;			entitled to require any GST	
		(2) Notwithstanding			officer to produce before it	
		anything contained in the			or to give evidence before it in	
		Indian Evidence Act, 1872			respect of particulars referred to	
		(1 of 1872), no			in sub-section (1).	
		Court shall save as			(3) Save as provided in sub-	
		aforesaid, be entitled to			section (4), if any GST officer	
		require any GST officer to			discloses any of the	
		produce before it			particulars referred to in sub-	
		or to give evidence before			section (1), he shall, on	
		it in respect of particulars			conviction, be punished with	
		referred to in sub-section			imprisonment which may	
		(1).			extend to six months or with	
		(3) Save as provided in			fine or with both:	
		sub-section (4), if any GST			Provided that, no prosecution	
		officer discloses any of the			shall be instituted under this	
		particulars referred to in			section except with the	
		sub-section (1), he shall,			previous sanction of the Central	
		on conviction, be punished			Government or the State	
		with			Government, as the case may	
		imprisonment which may			be.	



C IM	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
Sec)		extend to six months or with fine or with both: Provided that, no prosecution shall be instituted under this section except with the previous sanction of the Central Government or the State Government, as the case may be. (4) Nothing contained in this section shall apply to the disclosure of,- (a) any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code (45 of 1860) or the Prevention of Corruption Act, 1988 (49 of 1988), or the Act, or any other law for the time being in force; or (b) any such particulars to the Central Government or			 (4) Nothing contained in this section shall apply to the disclosure of,- (a) any such particulars in respect of any such statement, return, accounts, documents, evidence, affidavit or deposition, for the purpose of any prosecution under the Indian Penal Code (45 of 1860) or the Prevention of Corruption Act, 1988 (49 of 1988), or the Act, or any other law for the time being in force; or (b) any such particulars to the Central Government or the State Government or to any person acting in the execution of this Act, for verification of such particulars or for the purpose of carrying out the object of the Act; or (c) any such particulars when such disclosure is occasioned by the lawful employment under the Act of any process for the service of any notice or the recovery of any demand; or 	
		the State Government or to any person acting in the			(d) any such particulars to a Civil Court or Tribunal constituted under any Central law	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		execution of this Act, for verification of such particulars or for the purpose of carrying out the object of the Act; or (c) any such particulars when such disclosure is occasioned by the lawful employment under the Act of any process for the			in any suit or proceeding, to which the Government or any authority under the Act is a party, which relates to any matter arising out of any proceeding under the Act or under any other law for the time being in force authorising any such authority to exercise any powers thereunder; or	
		service of any notice or the recovery of any demand; or (d) any such particulars to a Civil Court or Tribunal constituted under any Central law in any suit or proceeding,			 (e) any such particulars to any officer appointed for the purpose of audit of tax receipts or refunds of the tax imposed by the Act; or (f) any such particulars where such particulars are relevant the purposes of any 	
		to which the Government or any authority under the Act is a party, which relates to any matter arising out of any proceeding under the Act or under any other law for the time being in force authorising any such authority to			inquiry into the conduct of any GST officer, to any person or persons appointed as an inquiry officer under any relevant law; or (g) such facts to an officer of the Central Government or any State Government as may be necessary for the purpose of enabling that	
		exercise any powers thereunder; or (e) any such particulars to any officer appointed for the purpose of audit of tax			Government to levy or realise any tax or duty imposed by it; or (h) any such particulars, when such disclosure is occasioned by	



	Old Model GST	Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		receipts or refunds of the			the lawful exercise by	
		tax imposed by the Act; or			a public servant or any other	
		(f) any such particulars where such particulars are			statutory authority, of his or its	
		relevant the purposes of			powers under any law for	
					the time being in force; or	
		any			(i) any such particulars relevant	
		inquiry into the conduct of any GST officer, to any			to any inquiry into a charge of misconduct in	
		person or persons			connection with any	
		appointed as an			proceedings under the Act	
		inquiry officer under any			against a practising advocate,	
		relevant law; or			tax	
		(g) such facts to an officer			practitioner, a practising cost	
		of the Central Government			accountant, a practising	
		or any State Government			chartered accountant, a	
		as			practising	
		may be necessary for the			company secretary to the	
		purpose of enabling that			authority empowered to take	
		Government to levy or			disciplinary action against the	
		realise any tax			members practising the	
		or duty imposed by it; or			profession of a legal	
		(h) any such particulars,			practitioner, cost accountant,	
		when such disclosure is			chartered	
		occasioned by the lawful			accountant or company	
		exercise by			secretary, as the case may be; or	
		a public servant or any			(j) any such particulars to any	
		other statutory authority,			agency appointed for the	
		of his or its powers under			purposes of data entry on	
		any law for			any automated system or for	
		the time being in force; or			the purpose of operating,	
		(i) any such particulars			upgrading or maintaining any	
		relevant to any inquiry into			automated system where such	
		a charge of misconduct in			agency is contractually bound	
1		connection with any			not to use or disclose such	



Old N	Nodel GST Law June 2016		New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Cla Sec)	ause Provi	sion Sec(Sub- Sec)	Clause	Provision	
	proceedings u against a pract advocate, tax practitioner, a cost accountan practising char accountant, a company secre authority emp take disciplina against the members prace profession of a practitioner, c accountant, ch accountant or secretary, as th be; or (j) any such pa any agency ap the purposes o on any automated for the purpose operating, upg maintaining ar automated sys such agency is contractually b use or disclose particulars exc aforesaid purp (k) any such pa an officer of th	tising practising ht, a rtered practising etary to the owered to ry action tising the a legal ost hartered company he case may rticulars to pointed for of data entry d system or e of grading or hy stem where pound not to e such rept for the poses; or articulars to poses; or articulars to		particulars except for the aforesaid purposes; or (k) any such particulars to an officer of the Central Government or any State Government as may be necessary for the purposes of any other law in force in India; and (l) any information relating to any class of taxpayers or class of transactions for publication, if, in the opinion of the Competent authority, it is desirable in the public interest, to publish such information.	



Clause Provision				Impact Analysis
	Sec(Sub- Sec)	Clause	Provision	
	e ooses ce in ating ers or or eent e in ch 149.	Publication of information respecting persons in certain cases	No publication under this section shall be made in relation to any penalty imposed under the Act until the time for presenting an appeal to the First Appellate Authority under section 98 has expired without an appeal having been presented or the appeal, if presented, has been disposed of.	No Significant Change
eedings, assessment, adjudicat	ion,	Assessment proceedings, etc. not to be invalid on certain grounds	 (1) No assessment, re- assessment, adjudication, review, revision, appeal, rectification, notice, summons or other 	No Change
eedi lot t id o	Appellate Authority under section 79 has expired without an app having been presented the appeal, if presented, has been disposed of. ent (1) No assessment, re- assessment, adjudicati review, revision, appea n rectification, notice,	Appellate Authority under section 79 has expired without an appeal having been presented or the appeal, if presented, has been disposed of. ent (1) No assessment, re- ngs, assessment, adjudication, review, revision, appeal, n rectification, notice, rounds summons or other	Appellate Authority under section 79 has expired without an appeal having been presented or the appeal, if presented, has been disposed of. ent (1) No assessment, re- ngs, assessment, adjudication, review, revision, appeal, n rectification, notice, rounds summons or other Assessment 150 Assessment proceedings, etc. not to be invalid on certain grounds	 Appellate Authority under section 79 has expired without an appeal having been presented or the appeal, if presented, has been disposed of. Assessment (1) No assessment, re- ngs, assessment, adjudication, review, revision, appeal, n rectification, notice, summons or other Appellate Authority under section 79 has expired without an appeal having been presented or the appeal, if presented, has been disposed of. No assessment, re- assessment, adjudication, review, revision, appeal, n rectification, notice, summons or other an appeal having been presented or the appeal, proceedings, etc. not to be invalid on certain grounds No assessment, adjudication, review, revision, appeal, rectification, notice, summons or other



Old Mo	Old Model GST Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Claus Sec)	se Provision	Sec(Sub- Sec)	Clause	Provision	
	accepted, made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of the Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re- assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings is/are in substance and effect in conformity with or according to the intents, purposes and requirements of the Act or any earlier law. (2) The service of any notice, order or communication shall not be called in question if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such			 made, issued, initiated, or purported to have been done, accepted, made, issued, initiated in pursuance of any of the provisions of the Act shall be invalid or deemed to be invalid merely by reason of any mistake, defect or omission therein, if such assessment, re- assessment, adjudication, review, revision, appeal, rectification, notice, summons or other proceedings is/are in substance and effect in conformity with or according to the intents, purposes and requirements of the Act or any earlier law. (2) The service of any notice, order or communication shall not be called in question if the notice, order or communication, as the case may be, has already been acted upon by the person to whom it is issued or where such service has not been called in question at or in the earliest proceedings commenced, continued or finalised pursuant to such notice, order or communication. 	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
100		in question at or in the earliest proceedings commenced, continued or finalised pursuant to such notice, order or communication.				
129	Rectification of mistakes or errors apparent from record	Without prejudice to the provisions of section 128, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or summons or notice or certificate or any other document, may rectify any error or mistake which is apparent from record in such decision or order or summons or notice or certificate or any other document, either on its own motion or where such error or mistake is brought to its notice by any CGST / SGST officer or by the affected person within a period of three months from the date of issue of such decision or order or summons or notice or	151.	Rectification of mistakes or errors apparent from record	Without prejudice to the provisions of section 150, and notwithstanding anything contained in any other provisions of this Act, any authority, who has passed or issued any decision or order or summons or notice or certificate or any other document, may rectify any error or mistake which is apparent from record in such decision or order or summons or notice or certificate or any other document, either on its own motion or where such error or mistake is brought to its notice by any CGST / SGST officer or by the affected person within a period of three months from the date of issue of such decision or order or summons or notice or certificate or other document, as the case may be	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		certificate or other document, as the case may be:				
130	Bar of jurisdiction of civil courts	Save as provided by section 87 and 88, no civil court shall have jurisdiction to deal with or decide any question arising from or relating to anything done or purported to be done under the Act;	152.	Bar of jurisdiction of civil courts	Save as provided by section 106 and 107, no civil court shall have jurisdiction to deal with or decide any question arising from or relating to anything done or purported to be done under the Act.	No Significant Change
131	Levy of fees	Wherever a copy of any order or document is to be provided to any person on an application made by him for that purpose, there shall be paid such fee as may be prescribed, which may include a fee for such application also.	153	Levy of fees	Wherever a copy of any order or document is to be provided to any person on an application made by him for that purpose, there shall be paid such fee as may be prescribed, which may include a fee for such application also.	No Change
132	Power of Central (or State) Government to make rules	(1) The Central Government (or the State Government) may, on the recommendation of the Council, make rules, including rules conferring the power to issue notifications with retrospective effect under those rules, to carry into effect the purposes of this	154.	Power of Central (or State) Government to make rules	 (1) The Central Government (or the State Government) may, on the recommendation of the Council, make rules, including rules conferring the power to issue notifications with retrospective effect under those rules, to carry into effect the purposes of this Act. (2) In particular, and without 	No Change



C EN S	Old Model GS	Г Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		Act. (2) In particular, and without prejudice to the generality of the foregoing power, such rules may — (i) provide for the date for determination of rate of tax and the place of supply of goods or services or both; (ii) having regard to the normal practice in the supply of goods or services, define or specify the kinds of trade discount to be excluded from the value under section 15 including the circumstances in which and the conditions subject to which such discount is to be so excluded; (iii) provide for determining the value of taxable supplies in the situations mentioned under section 15; (iv) provide, subject to such conditions as may be prescribed, for the grant of input tax credit of tax paid			prejudice to the generality of the foregoing power, such rules may — (i) provide for the date for determination of rate of tax and the place of supply of goods or services or both; (ii) having regard to the normal practice in the supply of goods or services, define or specify the kinds of trade discount to be excluded from the value under section 15 including the circumstances in which and the conditions subject to which such discount is to be so excluded; (iii) provide for determining the value of taxable supplies in the situations mentioned under section 15; (iv) provide, subject to such conditions as may be prescribed, for the grant of input tax credit of tax paid on the input supplies of goods or services used in or in relation to the providing of the output taxable supplies of goods or services, and the manner of utilization of such credit:	
		the circumstances in which and the conditions subject to which such discount is to be so excluded; (iii) provide for determining the value of taxable supplies in the situations mentioned under section 15; (iv) provide, subject to such conditions as may be			value of taxable supplies in the situations mentioned under section 15; (iv) provide, subject to such conditions as may be prescribed, for the grant of input tax credit of tax paid on the input supplies of goods or services used in or in relation to the providing of the output taxable supplies of goods or services, and the	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		goods or services used			input tax credit lying unutilized,	
		in or in relation to the			in the	
		providing of the output			circumstances as may be	
		taxable supplies of goods			specified in the rules;	
		or services, and the			(vi) provide for withdrawal of	
		manner of utilization of			facilities or imposition of	
		such credit;			restrictions (including	
		(v) provide for the lapsing			restrictions on utilisation of	
		of input tax credit lying			input tax credit) on taxable	
		unutilized, in the			person or	
		circumstances as may be			suspension or revocation of	
		specified in the rules;			registration of taxable person,	
		(vi) provide for withdrawal			for evasion of	
		of facilities or imposition			tax or misuse of input tax credit;	
		of restrictions (including			(vii) provide, subject to such	
		restrictions on utilisation			conditions as may be	
		of input tax credit) on			prescribed, for the carrying	
		taxable person or			forward of the unutilized	
		suspension or revocation			balances of Cenvat credit of the	
		of registration of taxable			duties of excise	
		person, for evasion of			and the service tax, under the	
		tax or misuse of input tax			Cenvat Credit Rules 2004, (or of	
		credit;			VAT credit	
		(vii) provide, subject to			under the state VAT credit rules)	
		such conditions as may be			lying with the taxable persons	
		prescribed, for the carrying			on the	
		forward of the unutilized			date of their switching over to	
		balances of Cenvat credit			GST;	
		of the duties of excise			(viii) specify the persons who	
		and the service tax, under			shall get themselves registered	
		the Cenvat Credit Rules			under section 23	
		2004, (or of VAT credit			and the time, manner and form	
		under the state VAT credit			in which application for	
		rules) lying with the			registration shall	



	Old Model GS	T Law June 2016		New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		taxable persons on the date of their switching over to GST; (viii) specify the persons who shall get themselves registered under section 23 			be made; (ix) provide for the manner of verification of application and issue of registration under the Act and the fees, if any, to be charged therefor; (x) provide for the situations and manner of grant of deemed registration under the Act; (xi) provide for the manner of migration, amendment, surrender, revocation, suspension, cancellation of registration under the Act; (xii) provide for the assessment and collection of tax, the authorities by whom functions under the Act are to be discharged, the issue of notices requiring payment, the manner in which tax shall be payable, and the recovery of tax not paid; (xiii) impose on taxable persons or other persons as may be specified, the duty of furnishing information, maintaining records and filing returns, and may also prescribe the nature of such	
		(xii) provide for the assessment and collection of tax, the authorities by whom			or other persons as may be specified, the duty of furnishing information, maintaining records and filing	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		payment, the manner in which tax shall be payable, and the recovery of tax not paid; (xiii) impose on taxable persons or other persons as may be specified, the duty of furnishing information, maintaining records and filing returns, and may also prescribe the nature of such information and the form of such records and returns, the particulars to be contained therein, and the manner in which they shall be verified; (xiv) provide for the form, manner and frequency of the returns to be furnished and the late fee for delayed furnishing of return under relevant section; (xv) provide for charging or payment of interest under the various provisions of the Act; (xvi) provide for the detention or attachment	Sec)		such records and returns, the particulars to be contained therein, and the manner in which they shall be verified; (xiv) provide for the form, manner and frequency of the returns to be furnished and the late fee for delayed furnishing of return under relevant section; (xv) provide for charging or payment of interest under the various provisions of the Act; (xvi) provide for the detention or attachment of goods, plant, machinery or material and other movable or immovable properties for the purpose of exacting the tax on taxable supplies in respect of which breaches of the Act or rules made thereunder have been committed and the disposal of things so detained or attached or confiscated; (xvii) authorise and regulate the compounding of offences against, or liabilities incurred under the Act or the	
		of goods, plant, machinery or			rules made thereunder; (xviii) provide for the amount to	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		material and other			be paid for compounding and	
		movable or immovable			the manner of	
		properties for the purpose			compounding of offences under	
		of exacting the tax on			section 97;	
		taxable supplies in respect			(xix) provide for publication,	
		of which breaches of the			subject to such conditions as	
		Act			may be specified, the	
		or rules made thereunder			names and other particulars of	
		have been committed and			persons found guilty of	
		the disposal of things			contravention of	
		so detained or attached or			any provision of the Act or of	
		confiscated;			any rule made thereunder;	
		(xvii) authorise and			(xx) provide for the manner of	
		regulate the compounding			recovery of any amount due to	
		of offences against, or			the Central	
		liabilities			Government (or state	
		incurred under the Act or			government) under section 72;	
		the rules made			(xxi) authorise and regulate the	
		thereunder;			inspection and audit of business	
		(xviii) provide for the			premises and	
		amount to be paid for			provide for the taking of	
		compounding and the			samples, and for the making of	
		manner of			tests, of any	
		compounding of offences			substance produced therein,	
		under section 97;			and for the inspection or search	
		(xix) provide for			of any place	
		publication, subject to			or conveyance used for the	
		such conditions as may be			production, storage, sale, supply	
		specified, the			or transport	
		names and other			of goods, and so far as such	
		particulars of persons			inspection or search is essential	
		found guilty of			for the proper	
		contravention of			levy and collection of the tax	
		any provision of the Act or			imposed by the Act, of any other	



Old Model GST Law June 2016			New Model GST Law Nov 2016			Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
Sec)		of any rule made thereunder; (xx) provide for the manner of recovery of any amount due to the Central Government (or state government) under section 72; (xxi) authorise and regulate the inspection and audit of business premises and provide for the taking of samples, and for the making of tests, of any substance produced therein, and for the inspection or search of any place or conveyance used for the production, storage, sale, supply or transport of goods, and so far as such inspection or search is essential for the proper levy and collection of the tax imposed by the Act, of any other taxable supply of goods or services; (xxii) specify the form and manner in which	Sec)		taxable supply of goods or services; (xxii) specify the form and manner in which application for refund shall be made under section 48; (xxiii) provide for the manner in which amounts shall be credited to the Consumer Welfare Fund, their utilization, and the form in which the accounts and records relating to the Fund shall be maintained; (xxiv) specify the forms in which appeals, applications and memoranda of cross objections shall be filed and verified under Chapter XXI of the Act; (xxv) provide for the qualifications and the manner of appointment of the National President, the State President, and the Members of the Appellate Tribunal under section 100 of the Act, and other matters related or incidental thereto; (xxvi) regulate in such manner as the Central Government /	
		application for refund shall be made			State Government thinks fit, the movement of	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		under section 48;			supplies from any part of India	
		(xxiii) provide for the			to any other	
		manner in which amounts			part thereof;	
		shall be credited to the			(xxvii) regulate the removal of	
		Consumer Welfare Fund,			taxable supplies of goods from	
		their utilization, and the			the place where	
		form in which the			produced, stored or	
		accounts and records			manufactured or subjected to	
		relating to the Fund shall			any process of	
		be maintained;			production or manufacture and	
		(xxiv) specify the forms in			their transport to or from the	
		which appeals,			premises of a	
		applications and			registered person, or a bonded	
		memoranda of cross			warehouse, or to a market;	
		objections shall be filed			(xxviii) provide for the	
		and verified under Chapter			appointment, licensing,	
		XXI of the Act;			management and supervision of	
		(xxv) provide for the			bonded warehouses and the	
		qualifications and the			procedure to be followed for	
		manner of appointment of			entry of goods	
		the			into such warehouses and	
		National President, the			clearance of goods therefrom;	
		State President, and the			(xxix) provide for the	
		Members of the Appellate			distinguishing of supply of goods	
		Tribunal under section 100			which have been	
		of the Act, and other			manufactured after registration,	
		matters related or			of materials which have been	
		incidental thereto;			imported,	
		(xxvi) regulate in such			and of supply of goods on which	
		manner as the Central			tax has been paid, or which are	
		Government / State			exempt	
		Government			from tax under this Act, or any	
		thinks fit, the movement			other class of goods as may be	
		of supplies from any part			specified in	



Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Provision	Sec(Sub- Sec)	Clause	Provision	
	of India to any other part thereof; (xxvii) regulate the removal of taxable supplies of goods from the place where produced, stored or manufactured or subjected to any process of production or manufacture and their transport to or from the premises of a registered person, or a bonded warehouse, or to a market; (xxviii) provide for the appointment, licensing, management and supervision of bonded warehouses and the procedure to be followed for entry of goods into such warehouses and clearance of goods therefrom; (xxix) provide for the distinguishing of supply of goods which have been manufactured after registration, of materials which have been imported,			such rules; (xxx) require that taxable supplies of specified goods shall not be made except in prescribed containers, bearing a banderol, stamp or label of such nature and affixed in such manner as may be prescribed; (xxxi) provide for the grant of a rebate of the tax paid on supply of goods or services which are exported out of India or shipped for consumption on a voyage to any port outside India including interest thereon; (xxxii) provide for rebate of tax paid or payable on the taxable supply of services used as input services in the supply of goods or services exported out of India under section 48; (xxxiii) provide for the charging of fees for the examination of goods intended for export out of India and for rendering any other service by a GST Officer under this Act or the rules made thereunder; (xxxiv) authorise the Board (or	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		which tax has been paid,			of GST, as the	
		or which are exempt			case may be, appointed for the	
		from tax under this Act, or			purposes of this Act to provide,	
		any other class of goods as			by written	
		may be specified in			instructions, for supplemental	
		such rules;			matters arising out of any rule	
		(xxx) require that taxable			made by the	
		supplies of specified goods			Central Government (or the	
		shall not be made except			State Government) under this	
		in			section;	
		prescribed containers,			(xxxv) provide for the manner of	
		bearing a banderol, stamp			provisional attachment of	
		or label of such nature			property under section	
		and affixed in such manner			77;	
		as may be prescribed;			(xxxvi) make provisions for	
		(xxxi) provide for the grant			determining export of taxable	
		of a rebate of the tax paid			supply of services;	
		on supply of goods or			(xxxvii) provide for grant of	
		services which are			exemption to, or rebate of tax	
		exported out of India or			paid on, taxable supply	
		shipped for consumption			of services which are exported	
		on a			out of India;	
		voyage to any port outside			(xxxviii) provide for manner of	
		India including interest			administering of payment of	
		thereon;			taxes under the	
		(xxxii) provide for rebate			compounding of tax;	
		of tax paid or payable on			(xxxix) provide for dealing with	
		the taxable supply of			situations where goods are	
		services			returned;	
		used as input services in			(xl) provide for specifying the	
		the supply of goods or			details to be given in the	
		services exported out of			invoices, the	
		India under section 48;			maintenance of accounts, the	
		(xxxiii) provide for the			furnishing of audit reports, and	



Old Model GST Law June 2016				New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		charging of fees for the examination of goods intended for export out of India and for rendering any other service by a GST Officer under this Act or the rules made thereunder; (xxxiv) authorise the Board (or competent authority) or officers of GST, as the case may be, appointed for the purposes of this Act to provide, by written instructions, for supplemental matters arising out of any rule made by the Central Government (or the State Government) under this section; (xxxv) provide for the manner of provisional attachment of property under section 77; (xxxvi) make provisions for determining export of taxable supply of services; (xxxvii) provide for grant of exemption to, or rebate of tax paid on, taxable supply of services which are			matters related thereto; (xli) provide for the qualifications and the manner of appointment of the Advance Ruling authority under section 114 of the Act, and other matters related to functioning of the authority; (xlii) provide for the qualifications of tax return preparers, tax practitioners and authorized representatives under various provisions of the Act, the manner of their selection or appointment or nomination, their codes of conduct, and other matters related or incidental thereto; (xliii) provide for matters relating to tax deducted at source and tax collected at source; (xliv) provide for matters covered by Chapter XXVII; (xlv) provide for the suspension of certain facilities admissible under this Act or the rules made thereunder in case of repeat violations of conditions and	
		exported out of India;			restrictions as may be	



Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		(xxxviii) provide for manner of administering of payment of taxes under the compounding of tax; (xxxix) provide for dealing with situations where 			prescribed; (xlvi) provide for manner of conduct of audit of registered taxable person under Chapter XVI; and (xlvii) any other matter related to administering or enforcing the provisions of the Act. (3) The power to make rules conferred by this section shall on the first occasion of the exercise thereof include the power to give retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Chapter come into force. (4) In making rules under this section, the Central Government (or State Government) may provide that any person committing a breach of any rule shall, where no other penalty is provided by the Act, be liable to a penalty not exceeding ten thousand rupees.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		conduct, and other matters related				
		or incidental thereto;				
		(xliii) provide for matters				
		relating to tax deducted at				
		source and tax collected at				
		source;				
		(xliv) provide for matters				
		covered by Chapter XXVII;				
		(xlv) provide for the				
		suspension of certain facilities admissible under				
		this Act or				
		the rules made thereunder				
		in case of repeat violations				
		of conditions and				
		restrictions as may be				
		prescribed;				
		(xlvi) provide for manner				
		of conduct of audit of				
		registered taxable person				
		under				
		Chapter XVI; and				
		(xlvii) any other matter				
		related to administering or				
		enforcing the provisions of				
		the Act.				
		Act. (3) The power to make				
		rules conferred by this				
		section shall on the first				
		occasion of				
		the exercise thereof				
		include the power to give				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
,		retrospective effect to the rules or any of them from a date not earlier than the date on which the provisions of this Chapter come into force. (4) In making rules under this section, the Central Government (or State Government) may provide that any person committing a breach of any rule shall, where no other penalty is provided by the Act, be liable to a penalty not				
		exceeding ten thousand				
(132)(A)	General power to make Regulations	rupees. (1) The Board or the Commissioner SGST may make regulations consistent with this Act and rules, generally to carry out the purposes of this Act.	155.	General power to make Regulations	The Commissioner may make regulations consistent with this Act and rules, generally to carry out the purposes of this Act.	No Significant Change
133	Delegation of powers	The Competent Authority may, by notification in the Gazette direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under	156	Delegation of powers	The Competent Authority may, by notification in the Gazette direct that subject to such conditions, if any, as may be specified in the notification, any power exercisable by any authority or officer under the Act may be exercisable also by	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		the Act may be exercisable also by another authority or officer as may be specified in such notification			another authority or officer as may be specified in such notification	
(134)	Instructions to GST Officers	The Competent Authority may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of the Act, issue such orders, instructions or directions to the GST Officers as it may deem fit, and thereupon all GST officers and all other persons New Clause	157.	Instructions to GST Officers	The Board [the Competent Authority of the State Government as notified] may, if it considers it necessary or expedient so to do for the purpose of uniformity in the implementation of the Act, issue such orders, instructions or directions to the GST Officers as it may deem fit, and thereupon all GST officers and all other personsThe Commissioner specified in sub-section (79), (83) of section 2, sub-section (3) of section 6, clause(b) of sub-section(4) of section 17, clause (a) of subsection (7) of section 23, sub-section (2) of section 33, sub-section (2) of section 34, section 101, sub- section (1) of section 141, and sub-section (1) of 155 shall mean a Commissioner or Joint Secretary posted in the Board and such	No Significant Change



E	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
					Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board.	
(135)	Removal of difficulties	If any difficulty arises in giving effect to any provision of the Act, the Central Government / State Government may, by general or special order published in the Gazette, do anything not inconsistent with the provisions of the Act which appears to it to be necessary or expedient for the purpose of removing the difficulty:	158.	Removal of difficulties	If any difficulty arises in giving effect to any provision of the Act, the Central Government / State Government may, on the recommendation of the Council, by general or special order published in the Gazette, do anything which appears to be necessary or expedient for the purpose of removing the difficulty	No Significant Change
136	Service of notice in certain circumstances	b)by post or courier with acknowledgement due, to the person for whom it is intended or his authorised agent, if any at his last known place of business or residence or COby facsimile message, if such address is furnished, or d)by sending a communication to his e- mail address, or e) on dashboard of the	159.	Service of notice in certain circumstances	b) by registered post or speed post or courier with acknowledgement due, to the person for whom it is intended or his authorised agent, if any at his last known place of business or residence, or (d)by sending a communication to his e-mail address provided at the time of registration or as amended from time to time, or by making it available on the Common Portal, or	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		taxpayer if available on the web-site, or f) by sending a message on his registered mobile number, or 136(3) When such decision, order, summons, notice or any communication is sent by registered post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by a registered letter in transit unless the contrary is proved.			When such decision, order, summons, notice or any communication is sent by registered post or speed post, it shall be deemed to have been received by the addressee at the expiry of the period normally taken by such post in transit unless the contrary is proved.	
137	Rounding off of tax etc.	The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of the Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall	160	Rounding off of tax etc.	The amount of tax, interest, penalty, fine or any other sum payable, and the amount of refund or any other sum due, under the provisions of the Act shall be rounded off to the nearest rupee and, for this purpose, where such amount contains a part of a rupee consisting of paise then, if such part is fifty paise or more, it shall be increased to one rupee and if such part is less than fifty paise it shall be ignored.	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		be ignored.				
138	Effect of amendments, etc., of rules, notifications or orders	Where any rule, notification or order made or issued under the Act or any notification or order issued under such rule, is amended, repealed, superseded or rescinded, then, unless a different intention appears, such amendment, repeal, supersession or rescinding shall not - (a) revive anything not in force or existing at the time at which the amendment, repeal, supersession or rescinding takes effect; or (b) affect the previous operation of any rule, notification or order so amended, repealed, superseded or rescinded or anything duly done or suffered thereunder; or (c) affect any right, privilege, obligation or liability acquired, accrued or incurred	161	Effect of amendments, etc., of rules, notifications or orders	Where any rule, notification or order made or issued under the Act or any notification or order issued under such rule, is amended, repealed, superseded or rescinded, then, unless a different intention appears, such amendment, repeal, supersession or rescinding shall not - (a) revive anything not in force or existing at the time at which the amendment, repeal, supersession or rescinding takes effect; or (b) affect the previous operation of any rule, notification or order so amended, repealed, superseded or rescinded or anything duly done or suffered thereunder; or (c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any rule, notification or order so amended, repealed, superseded or rescinded or anything duly done or suffered thereunder; or (c) affect any right, privilege, obligation or liability acquired, accrued or incurred under any rule, notification or order so amended, repealed, superseded or rescinded; or (d) affect any penalty, forfeiture or punishment incurred in respect of any offence	No Change



Old	Old Model GST Law June 2016			New Model 0	GST Law Nov 2016	Impact Analysis
Sec(Sub- C Sec)	lause	Provision	Sec(Sub- Sec)	Clause	Provision	
		under any rule, notification or order so amended, repealed, superseded or rescinded; or (d) affect any penalty, forfeiture or punishment incurred in respect of any offence committed under or in violation of any rule, notification or order so amended, repealed, superseded or rescinded; or (e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the rule, notification or order, as the case may be, had not been amended, repealed, superseded or			committed under or in violation of any rule, notification or order so amended, repealed, superseded or rescinded; or (e) affect any investigation, legal proceeding or remedy in respect of any such right, privilege, obligation, liability, penalty, forfeiture or punishment as aforesaid, and any such investigation, legal proceeding or remedy may be instituted, continued or enforced and any such penalty, forfeiture or punishment may be imposed as if the rule, notification or order, as the case may be, had not been amended, repealed, superseded or rescinded.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		rescinded.				
139	Publication of rules and notifications and laying of rules before Parliament / State Legislature	 (1) All rules made and notifications issued under the Act shall be published in the Official Gazette. (2) Every rule made under the Act, every notification issued under section, section , section and section (depending on the final full draft) and every order made under section, section, section and section (depending on the final full draft), other than an order relating to goods or services or both of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or issued, before Parliament / State Legislature, while it is in session, for a total period of thirty days which may be comprised in one session, 	162	Publication of rules and notifications and laying of rules before Parliament / State Legislature	 (1) All rules made and notifications issued under the Act shall be published in the Official Gazette. (2) Every rule made under the Act, every notification issued under section, section , section and section (depending on the final full draft) and every order made under section, section , section and section (depending on the final full draft), other than an order relating to goods or services or both of strategic, secret, individual or personal nature, shall be laid, as soon as may be after it is made or issued, before Parliament / State Legislature, while it is in session, for a total period of thirty days which may be comprised in one session, or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, 	No Change



	Old Model GST	۲ Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		or in two or more successive sessions, and if, before the expiry of the session immediately following the session or the successive sessions aforesaid, Parliament / State Legislature agree in making any modification in the rule or notification or order, or Parliament / State Legislature agree that the rule should not be made or notification or order should not be issued or made, the rule or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification or order.			Parliament / State Legislature agree in making any modification in the rule or notification or order, or Parliament / State Legislature agree that the rule should not be made or notification or order should not be issued or made, the rule or notification or order shall thereafter have effect only in such modified form or be of no effect, as the case may be; so, however, that any such modification or annulment shall be without prejudice to the validity of anything previously done under that rule or notification or order.	
		New Clause	163.	Anti-profiteering Measure	1.The Central Government may by law constitute an Authority, or entrust an existing Authority	This is absolutely bad provision so as to curtail freedom of fixation of prices though it is intended that the cascading effect of taxes to



	Old Model GS	T Law June 2016		New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
					constituted under any law, to	be passed on to the consumer. Now they
					examine whether input tax	introduces a legal provision if the same is not
					credits availed by any registered	passed on.
					taxable person or the reduction	
					in the price on account of any	
					reduction in the tax rate have	
					actually resulted in a	
					commensurate reduction in the	
					price of the said goods and/or	
					services supplied by him.	
					2. The Authority referred to in	
					sub-section (1) shall exercise	
					such functions and have such	
					powers, including those for	
					imposition of penalty, as may be	
					prescribed in cases where it	
					finds that the price being	
					charged has not been reduced	
					as aforesaid	
CHAPTER-	- XXVI :REPEAL AN	ID SAVING				
140	Repeal and	not in force or existing at	164	Repeal and	not in force or existing at the	No Change
	saving	the time at which the		saving	time at which the restriction	
	-	restriction takes		-	takes	
		effect; or			effect; or	
		(b) Affect the previous			(b) Affect the previous	
		operation of the			operation of the unrestricted	
		unrestricted Acts or			Acts or anything duly done or	
		anything duly done or			suffered thereunder; or	
		suffered thereunder; or			(c) Affect any right, privilege,	
		(c) Affect any right,			obligation, or liability acquired,	
		privilege, obligation, or			accrued or incurred	
1		liability acquired, accrued			under the unrestricted Acts; or	



	Old Model GS	T Law June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		or incurred under the unrestricted Acts; or (d) Affect any tax, surcharge, penalty, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the unrestricted Acts; or (e) Affect any investigation, enquiry, assessment proceeding, any other legal proceeding or remedy in respect of any such tax, surcharge, penalty, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, enquiry, assessment proceeding, other legal proceeding or remedy may be instituted, continued or			 (d) Affect any tax, surcharge, penalty, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the unrestricted Acts; or (e) Affect any investigation, enquiry, assessment proceeding, any other legal proceeding or remedy in respect of any such tax, surcharge, penalty, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, enquiry, assessment proceeding, other legal proceeding or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been so restricted. (f) Affect any proceeding including that relating to an appeal, revision, review 	
		enforced, and any such tax, surcharge, penalty, interest,			or reference, instituted before the appointed day under the earlier law and such	



E SWE	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
Sec)		forfeiture or punishment may be levied or imposed as if these Acts had not been so restricted. (f) Affect any proceeding including that relating to an appeal, revision, review or reference, instituted before the appointed day under the earlier law and such proceeding shall be continued under the earlier law as if this Act had not come into force and the said law had not been repealed. (2) The following Acts are hereby repealed, to the extent mentioned hereunder, namely:- (as per the taxes subsumed under GST 	Sec)		proceeding shall be continued under the earlier law as if this Act had not come into force and the said law had not been repealed. (2) The following Acts are hereby repealed, to the extent mentioned hereunder, namely:- (as per the taxes subsumed under GST) (a) The Entry Tax Act, (b) The Entertainment Tax, (c) The Luxury Tax Act, (d) Duty of Excise on Medicinal and Toilet Preparation Act, (e) Chapter V of the Finance Act, 1994. (3) The repeals referred to in sub-section (2) shall not— (a) Revive anything not in force or existing at the time at which the repeal takes effect; or (b) Affect the previous operation of the repealed Acts or anything duly done or suffered thereunder; or (c) Affect any right, privilege, obligation, or liability acquired,	
		Preparation Act,			accrued or incurred	



Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Clause Sec)	Provision	Sec(Sub- Sec)	Clause	Provision	
	 (e) Chapter V of the Finance Act, 1994. (3) The repeals referred to in sub-section (2) shall not— (a) Revive anything not in force or existing at the time at which the repeal takes effect; or (b) Affect the previous operation of the repealed Acts or anything duly done or suffered thereunder; or (c) Affect any right, privilege, obligation, or liability acquired, accrued or incurred under the repealed Acts; or (d) Affect any tax, surcharge, penalty, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed Acts; or (e) Affect any investigation, enquiry, 			under the repealed Acts; or (d) Affect any tax, surcharge, penalty, interest as are due or may become due or any forfeiture or punishment incurred or inflicted in respect of any offence or violation committed under the provisions of the repealed Acts; or (e) Affect any investigation, enquiry, assessment proceeding, any other legal proceeding or remedy in respect of any such tax, surcharge, penalty, interest, right, privilege, obligation, liability, forfeiture or punishment, as aforesaid, and any such investigation, enquiry, assessment proceeding, other legal proceeding or remedy may be instituted, continued or enforced, and any such tax, surcharge, penalty, interest, forfeiture or punishment may be levied or imposed as if these Acts had not been enacted.	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		any other legal				
		proceeding or remedy in				
		respect of any such tax,				
		surcharge, penalty,				
		interest, right,				
		privilege, obligation,				
		liability, forfeiture or				
		punishment, as aforesaid,				
		and any such				
		investigation, enquiry,				
		assessment proceeding,				
		other legal proceeding or				
		remedy may be				
		instituted, continued or				
		enforced, and any such				
		tax, surcharge, penalty,				
		interest,				
		forfeiture or punishment				
		may be levied or imposed				
		as if these Acts had not				
		been				
		enacted.				
CHAPTER	XXVII TRANSITIO	NAL PROVISIONS				
141	General	Notwithstanding anything	165	General	Notwithstanding anything	No Change
	provisions	contained elsewhere in the		provisions	contained elsewhere in the Act	
		Act and until specifically so			and until specifically so or	
		or			otherwise prescribed or notified	
		otherwise prescribed or			or done in accordance with the	
		notified or done in			provisions of the Act,	
		accordance with the			(a) All persons appointed by the	
		provisions of the Act,			respective Governments for	
		(a) All persons appointed			discharging various	



E TALE	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		by the respective Governments for discharging various functions under the Central/State laws relating to taxes on goods or services (which are being subsumed in GST) and continuing in office on the appointed day, shall be deemed to have been appointed as GST officers/Competent Authorities under the respective provisions of the Act. (b) The Central Government (or the State Government) may issue orders or make rules consistent with the need for smooth transition to GST including the need to take care of matters not specifically covered hereinbefore so long as such matters are not in conflict with the purposes of the Act			functions under the Central/State laws relating to taxes on goods or services (which are being subsumed in GST) and continuing in office on the appointed day, shall be deemed to have been appointed as GST officers/Competent Authorities under the respective provisions of the Act. (b) The Central Government (or the State Government) may issue orders or make rules consistent with the need for smooth transition to GST including the need to take care of matters not specifically covered hereinbefore so long as such matters are not in conflict with the purposes of the Act	
142	Migration of existing taxpayers to GST	1) On the appointed day, every person registered under any of the earlier laws shall be issued a	166.	Migration of existing taxpayers to GST	1) On the appointed day, every person registered under any of the earlier laws and having a valid PAN shall be issued a	Valid PAN is mandatory for existing taxpayers to get registered in GST. Rest of the provisions are same except section



an and a second	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
		.				
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		certificate of registration on a provisional basis in such form and manner as may be prescribed. 4)On furnishing of such information, the certificate of registration issued under subsection (1) shall, subject to the provisions of section 19, be granted on a final basis by the Central/State Government. 6) The certificate of registration issued to a person under sub-section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 19.			certificate of registration on a provisional basis in such form and manner as may be prescribed. 4)On furnishing of such information, the certificate of registration issued under sub- section (1) shall, subject to the provisions of section 23, be granted on a final basis by the Central/State Government 6) The certificate of registration issued to a person under sub- section (1) shall be deemed to have not been issued if the said registration is cancelled in pursuance of an application filed by such person that he was not liable to registration under section 23.	alignment. Taxpayers should amend the PAN for changes if any like change in address.
143	Amount of CENVAT credit carried forward in a return to be allowed as input tax credit	1) A registered taxable person shall be entitled to take, in his electronic credit ledger,credit of the amount of cenvat credit carried forward in a return, furnished under the earlier law by him, in respect of	167.	Amount of CENVAT credit carried forward in a return to be allowed as input tax credit	A registered taxable person, other than a person opting to pay tax under section 9, shall be entitled to take, in his electronic credit ledger, the amount of cenvat credit carried forward in the return relating to the period ending with the day	The taxpayer who would opt for composition scheme will not be allowed to carry forward existing input tax credit (ITC). ITC reported in last return for the period before GST appointment day will be allowed to be carried forward.
		the period ending with the			ending with the day immediately preceding the	



Sec(Sub- Sec)	Clause	Provision day immediately preceding	Sec(Sub- Sec)	Clause	Provision	
		day immediately preceding				
		the appointed day in such manner as may be prescribed: Provided that the taxable person shall not be allowed to take credit unless the said amount was admissible as cenvat credit under the earlier law and is also			appointed day, furnished, by him under the earlier law in such manner as may be prescribed: Provided that the taxable person shall not be allowed to take credit unless the said amount is admissible as input tax credit under this Act. CGST Law 1)A registered taxable person, other than a person opting to	Existing ITC should be admissible as per CGST law IT is clarified that units located at exempted area shall be allowed to transfer the credit proportionate to the stock in hand.
		admissible as input tax credit under this Act. 2) The amount taken as credit under sub-section (1) shall be recovered as an arrear of tax under this Act from the			pay tax under section 9, shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax carried forward in the return relating to the period ending with the day immediately preceding the appointed day, furnished, by him under the earlier law, not later than ninety	Provision relating to recovery of inadmissible credit has been deleted, recovery if any would done as per provisions CGST law The taxpayer who would opt for composition scheme will not be allowed to carry forward
		tax under this Act from the taxable person if the said amount is found to be recoverable as a result of any proceeding instituted, whether before or after the appointed day, against such person under the earlier law. CGST Law 1)A registered taxable			 Provided that the taxable person shall not be allowed to take credit unless the said amount is admissible as input tax credit under this Act. Provided further that so much of the said credit as is attributable to any claim under section 3, sub-section (3) of 	existing input tax credit (ITC). ITC reported in last return for the period before GST appointment day will be allowed to be carried forward. Existing ITC should be admissible as per SGST law



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		person shall be entitled to take, in his electronic credit ledger, credit of the amount of Value Added Tax carried forward in a return, furnished under the 			section 5, section 6 or section 6A of the Central Sales Tax Act, 1956 (74 of 1956) that is not substantiated in the manner, and within the period, prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957 shall not be eligible to be credited to the electronic credit ledger: Provided also that an amount equivalent to the credit specified in the first proviso shall be refunded under the earlier law when the said claims are substantiated in the manner prescribed in rule 12 of the Central Sales Tax (Registration and Turnover) Rules, 1957. SGST Law	Provision relating to recovery of inadmissible credit has been deleted, recovery if any would be done as per provisions SGST law



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		an arrear of tax under this Act from the taxable person if the said amount is found to be recoverable as a result of any proceeding instituted, whether before or after the appointed day, against such person under the earlier law.				
144	Unavailed cenvat credit on capital goods, not carried forward in a return, to be allowed in certain situations	 (1) A registered taxable person shall be entitled to take, in his electronic credit ledger, credit of the unavailed cenvat credit in respect of capital goods, not carried forward in a return, furnished under the earlier law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed: Provided that the taxable person shall not be allowed to take credit unless the said credit was admissible as cenvat credit under the earlier law and is also admissible 	168	Unavailed cenvat credit on capital goods, not carried forward in a return, to be allowed in certain situations	 (1) A registered taxable person shall be entitled to take, in his electronic credit ledger, credit of the unavailed cenvat credit in respect of capital goods, not carried forward in a return, furnished under the earlier law by him, for the period ending with the day immediately preceding the appointed day in such manner as may be prescribed: Provided that the taxable person shall not be allowed to take credit unless the said credit was admissible as cenvat credit under the earlier law and is also admissible as input tax credit under this Act: Explanation 1 For the purposes of this section, the expression "unavailed cenvat 	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		credit under this Act:			credit" means the amount that	
		Explanation 1 For the			remains after subtracting the	
		purposes of this section,			amount of cenvat credit	
		the expression "unavailed			already availed in respect of	
		cenvat credit" means the			capital goods by the taxable	
		amount that remains after			person under the earlier law	
		subtracting the amount of			from the aggregate amount of	
		cenvat credit already			cenvat credit to which the said	
		availed in respect of			person was entitled in	
		capital goods by the			respect of the said capital goods	
		taxable person under the			under the earlier law.	
		earlier law from the			Explanation 2 Capital goods	
		aggregate amount of			means the goods as defined	
		cenvat credit to which the			under clause (a) of rule 2 of	
		said person was entitled in			CENVAT Credit Rules, 2004.	
		respect of the said capital			(2) The amount taken as credit	
		goods under the earlier			under sub-section (1) shall be	
		law.			recovered as an arrear of	
		Explanation 2 Capital			tax under this Act from the	
		goods means the goods as			taxable person if the said	
		defined under clause (a) of			amount is found to be	
		rule 2 of CENVAT Credit			recoverable	
		Rules, 2004.			as a result of any proceeding	
		(2) The amount taken as			instituted, whether before or	
		credit under sub-section			after the appointed day,	
		(1) shall be recovered as			against such person under the	
		an arrear of tax under this			earlier law.	
		Act from the taxable			(CGST Law)	
		person if the said amount			(1) A registered taxable person	
		is found to be recoverable			shall be entitled to take, in his	
		as a result of any			electronic credit ledger,	
		proceeding instituted,			credit of the unavailed input tax	
		whether before or after			credit in respect of capital	
1		the appointed day,			goods, not carried forward in	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		against such person under			a return, furnished under the	
		the earlier law.			earlier law by him, for the	
		(CGST Law)			period ending with the day	
		(1) A registered taxable			immediately preceding the	
		person shall be entitled to			appointed day in such manner	
		take, in his electronic			as may be prescribed :	
		credit ledger,			Provided that the taxable	
		credit of the unavailed			person shall not be allowed to	
		input tax credit in respect			take credit unless the said credit	
		of capital goods, not			was admissible as input tax	
		carried forward in			credit under the earlier law and	
		a return, furnished under			is so admissible under this	
		the earlier law by him, for			Act:	
		the period ending with the			Explanation For the purposes	
		day			of this section, the expression	
		immediately preceding the			"unavailed input tax credit"	
		appointed day in such			means the amount that remains	
		manner as may be			after subtracting the amount of	
		prescribed :			input tax credit already	
		Provided that the taxable			availed in respect of capital	
		person shall not be			goods by the taxable person	
		allowed to take credit			under the earlier law from the	
		unless the said credit			aggregate amount of input tax	
		was admissible as input tax			credit to which the said person	
		credit under the earlier			was entitled in respect of	
		law and is so admissible			the said capital goods under the	
		under this			earlier law.	
		Act:			(2) The amount taken as credit	
		Explanation For the			under sub-section (1) shall be	
		purposes of this section,			recovered as an arrear of	
		the expression "unavailed			tax under this Act from the	
		input tax credit"			taxable person if the said	
		means the amount that			amount is found to be	
		remains after subtracting			recoverable	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		the amount of input tax credit already availed in respect of capital goods by the taxable person under the earlier 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 earlier law. (2) The amount taken as credit under sub-section (1) shall be recovered as an arrear of tax under this Act from the taxable person if the said amount is found to be recoverable as a result of any proceeding instituted, whether before or after the appointed day, against such person under the earlier law. (SGST Law)			as a result of any proceeding instituted, whether before or after the appointed day, against such person under the earlier law. (SGST Law)	
145	Credit of	A registered taxable	169(1)	Credit of eligible	A registered taxable person,	No Significant Change
	eligible duties and taxes in	person, who was not liable to be registered under the		duties and taxes in respect of	who was not liable to be registered under the earlier law,	
	respect of	earlier law		inputs held in	or who was engaged in the	
	inputs held in	or who was engaged in the		stock to be	manufacture of exempted goods	
	stock to be	manufacture of exempted		allowed in certain	or provision of exempted	
	allowed in	goods under the earlier		situations	services, or who was providing	



EAME	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
	certain	law but			works contract service and was	
	situations	which are liable to tax			availing of the benefit of	
		under this Act, shall be			notification No. 26/2012-Service	
		entitled to take, in his			Tax, dated 20.06.2012 or a first	
		electronic credit			stage dealer or a second stage	
		ledger, credit of eligible			dealer or a registered importer,	
		duties and taxes in respect			shall be entitled to take, in his	
		of inputs held in stock and			electronic credit ledger, credit of	
		inputs			eligible duties and taxes in	
		contained in semi-finished			respect of inputs held in stock	
		or finished goods held in			and inputs contained in semi-	
		stock on the appointed			finished or finished goods held	
		day subject			in stock on the appointed day	
		to the following conditions			subject to the following	
		ii)the said taxable person			conditions:	
		was eligible for cenvat			ii)the said taxable person passes	
		credit on receipt of such			on the benefit of such credit by	
		inputs and/or			way of reduced prices to the	
		goods under the earlier			recipient	
		law but for his not being				
		liable for registration or			iii)the said taxable person is	
		the goods			eligible for input tax credit on	
		remaining exempt under			such inputs under this Act;	
		the said law;				
		New Clause			iv) the said taxable person is in	
		iii)the said taxable person			possession of invoice and/or	
		is eligible for input tax			other prescribed documents	
		credit under this Act;			evidencing payment of duty	
		iv)the said taxable person			under the earlier law in respect	
		is in possession of invoice			of such inputs.	
		and/or other prescribed				
		documents evidencing			v)such invoices and /or other	
		payment of duty / tax			prescribed documents were	
		under the earlier law in			issued not earlier than twelve	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day; and v) such invoices and /or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day New Clause			months immediately preceding the appointed day;. And vi)the supplier of services is not eligible for any abatement under the Act: Provided that where a taxable person, other than a manufacturer or a supplier of services, is not in possession of an invoice or any other s documents evidencing payment of duty in respect of inputs, then such taxable person shall, subject to such conditions, limitations and safeguards as may be prescribed, be allowed to take credit at the rate and in the manner prescribed.	
		 2) The amount of credit under sub-section (1) shall be calculated in accordance with generally accepted accounting principles in such manner as may be prescribed. 3)The amount taken as credit under sub-section (1) shall be recovered as an arrear of 			 2)The amount of credit under sub-section (1) shall be calculated in such manner as may be prescribed Explanation.— For the purpose of this section and section 170, section 171 and section 172, the expression —eligible duties and taxes means A registered taxable person, who was not liable to be registered under the earlier law or who was engaged in the sale 	



	Old Model GST Law June 2016			New Mode	l GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		tax under this Act from the			of exempted goods under the	
		taxable person if the said			earlier law but which are liable	
		amount is found to be			to tax under this Act, shall be	
		recoverable as a result of			entitled to take, in his electronic	
		any proceeding instituted,			credit ledger, credit of the Value	
		whether before or after			Added Tax [and entry tax] in	
		the appointed day, against			respect of inputs held in stock	
		such person under the			and inputs contained in semi-	
		earlier law.			finished or finished goods held	
					in stock on the appointed day	
		Explanation.— For the			subject to the following	
		purpose of this section and			conditions:	
		section 146, the				
		expression "eligible			(ii)the said taxable person	
		duties and taxes" means-			passes on the benefit of such	
					credit by way of reduced prices	
					to the recipient;	
		A registered taxable				
		person, who was not liable				
		to be registered under the			(iv)the said inputs were not	
		earlier law or who was			[specified in Schedule of the	
		engaged in the sale of			earlier law or in the rules made	
		exempted goods under the			thereunder or in any notification	
		earlier law but which are			issued under the earlier law] as	
		liable to tax under this Act,			inputs on which credit was not	
		shall be entitled to take, in			admissible under the earlier law;	
		his electronic credit ledger,				
		credit			(iv)the said taxable person is in	
		of the Value Added Tax in			possession of invoice and/or	
		respect of inputs held in			other prescribed documents	
		stock and inputs contained			evidencing payment of tax	
		in semifinished or finished			under the earlier law in respect	
		goods held in stock on the			of such inputs and	
		appointed day subject to				



	Old Model GST Law June 2016			New Model 0	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
-	Clause	Provision the following conditions: New Clause ii)the said taxable person was eligible for input tax credit on purchase of such inputs and/or goods under the earlier law but for his not being liable for registration or the goods remaining exempt under the said law; New Clause	-	Clause	Provision (vi) Such invoice and /or other prescribed documents were issued not earlier than twelve months immediately preceding the appointed day. 2)The amount of credit under sub-section (1) shall be calculated in such manner as may be prescribed (SGST Law)	
		iv)the said taxable person is in possession of invoice and/or other prescribed documents evidencing payment of tax under the earlier law in respect of inputs held in stock and inputs contained in semi- finished or finished goods held in stock on the				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		appointed day; and 2)The amount of credit under sub-section (1) shall be calculated in accordance with generally accepted accounting principles in such manner as may be prescribed 3)The amount taken as credit under sub-section (1) shall be recovered as an arrear of tax under this Act from the taxable person if the said amount is found to be recoverable as a result of any proceeding instituted, whether before or after the appointed day,against such person under the earlier law. (SGST Law)				
		New Clause	170.	Credit of eligible duties and taxes in respect of inputs held in stock to be allowed in certain	1)A registered taxable person, who was engaged in the manufacture of non-exempted as well as exempted goods under the Central Excise Act, 1944 (1 of 1944) or provision of	New Clause



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
				situations	non-exempted as well as exempted services under Chapter V of Finance Act, 1994 (32 of 1994), shall be entitled to take, in his electronic credit ledger, (a)the amount of Cenvat credit carried forward in a return furnished under the earlier law by him in terms of section 167 ; and (b)the amount of Cenvat credit of eligible duties in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in stock on the appointed day, relating to exempted goods or services, in terms of section 169 . (CGST Law)	
		New Clause	171.	Credit of eligible duties and taxes in respect of inputs or input services during transit	(1) A registered taxable person shallbe entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs or input services received on or after the appointed day but the duty or tax in respect of which has been paid before the appointed day, subject to the condition that the invoice or any other duty/tax paying document of the	New Clause



Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
					same was recorded in the	
					books of accounts of such	
					person within a period of	
					thirty days from the	
					appointed day:	
					Provided that the aforesaid	
					period of thirty days may,	
					on sufficient cause being	
					shown, be extended by the	
					competent authority for a	
					further period not	
					exceeding thirty days	
					(2) The said taxable person shall	
					furnish a statement, in such	
					manner as may be prescribed, in	
					respect of credit that has been	
					taken under sub-section (1)	
					(CGST Law)	
		New Clause	171.	Credit of eligible	A registered taxable person	New Clause
				duties and taxes	shall be entitled to take, in	
				in respect of	his electronic credit ledger,	
				inputs or input	credit of Value Added Tax	
				services during	[and entry tax] in respect of	
				transit	inputs received on or after	
					the appointed day but the	
					tax in respect of which has	
					been paid before the	
					appointed day, subject to	
					the condition that the	
					invoice or any other tax	
					paying document of the	
					same was either received or	
					recorded in the books of	
					accounts of such person	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause Provision	Provision	Sec(Sub- Sec)	Clause	Provision	
					within a period of thirty days from the appointed day: Provided that the aforesaid period of thirty days may, on sufficient cause being shown, be extended by the competent authority for a further period not exceeding thirty days (1) The said taxable person shall furnish a statement, in such manner as may be	
					prescribed, in respect of credit that has been taken under sub-section (1) (SGST Law)	
146	Credit of eligible duties and taxes on inputs held in stock to be allowed to a taxable person switching over from composition scheme	1)A registered taxable person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the earlier law (hereinafter referred to in this section as a "composition taxpayer"), shall be entitled to take, in his electronic credit ledger, credit of eligible duties and taxes in respect of inputs held in stock and inputs contained in semi-finished or finished goods held in	172.	Credit of eligible duties and taxes on inputs held in stock to be allowed to a taxable person switching over from composition scheme	1)A registered taxable person, who was either paying tax at a fixed rate or paying a fixed amount in lieu of the tax payable under the earlier law (hereinafter referred to in this section as a —composition taxpayer), shall be entitled to take, in his electronic credit ledger, credit of eligible duties in respect of inputs held in stock and inputs contained in semi- finished or finished goods held in stock on the appointed date subject to the following conditions:	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		stock on the appointed				
		date subject				
		to the following				
		conditions:			 ii)the said person is not paying tax under section 9 ; 	
		ii)the said person is not				
		paying tax under section 8;			iv)the said taxable person is	
		iii)the said taxable person			eligible for input tax credit on	
		was eligible for cenvat credit on receipt of such			such inputs under this Act;	
		inputs and/or			v)the said taxable person is in	
		goods under the earlier			possession of invoice and/or	
		law but for his being a			other prescribed documents	
		composition taxpayer			evidencing payment of duty	
		under the said law;			under the earlier law in respect of inputs; and	
		iv)the said taxable person				
		is eligible for input tax			2)The amount of credit under	
		credit under this Act;			sub-section (1) shall be	
		v)the said taxable person is			calculated in such manner as	
		in possession of invoice			may be prescribed.	
		and/or other prescribed				
		documents			(CGST Law)	
		evidencing payment of				
		duty / tax under the earlier			ii)the said person is not paying	
		law in respect of inputs			tax under section 9 ;	
		held in stock				
		and inputs contained in			(iii) the said taxable person is	
		semi- finished or finished			eligible for input tax credit on	
		goods held in stock on the			such inputs under this Act;	
		appointed				
		day; and			(iv) the said inputs were not	
		2)The amount of credit			[specified in Schedule of the	
		under sub-section (1) shall			earlier law or in the rules made	



	Old Model GST Law June 2016			New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		be calculated in accordance with generally accepted accounting principles in such manner as may be prescribed. 3)The amount taken as credit under sub-section (1) shall be recovered as an arrear of tax under this Act from the taxable person if the said amount is found to be recoverable as a result of any proceeding instituted, whether before or after the appointed day,against such person under the earlier law. (CGST Law) ii)the said person is not paying tax under section 8; iii)the said taxable person was eligible to claim input tax credit on purchase of such inputs and/or goods under the earlier law but for his being a composition taxpayer under the said law;			thereunder or in any notification issued under the earlier law] as inputs on which credit was not admissible under the earlier law; (2) The amount of credit under sub-section (1) shall be calculated in such manner as may be prescribed.	
		iv) the said taxable person is eligible for input tax				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		credit under this Act;				
		New Clause				
		2) The amount of credit				
		under sub-section (1) shall				
		be calculated in				
		accordance with				
		generally accepted				
		accounting principles in				
		such manner as may be				
		prescribed.				
		3)The amount taken as				
		credit under sub-section				
		(1) shall be recovered as				
		an arrear of				
		tax under this Act from the				
		taxable person if the said				
		amount is found to be				
		recoverable as a result of				
		any proceeding instituted,				
		whether before or after				
		the appointed day, against				
		such person under the				
		earlier law.				
		(SGST Law)				
147.	Amount	Where a taxable person	Deleted			Deleted
	payable in the	who has carried forward				
	event of a	the amount of eligible				
	taxable person	credit in a return,				
	switching over	furnished under the earlier				
	to composition	law, in respect of the				
	scheme	period ending with the day				
		immediately preceding the				



EIME	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		appointed day, switches				
		over to the composition				
		scheme under section 8,				
		he shall pay an amount, by				
		way of debit in the				
		electronic credit ledger				
		or electronic cash ledger,				
		equivalent to the credit of				
		input tax in respect of				
		inputs held in				
		stock and inputs contained				
		in semi-finished or finished				
		goods held in stock on the				
		day				
		immediately preceding the				
		date of such switch over:				
		Provided that after				
		payment of such amount,				
		the balance of input tax				
		credit, if any lying				
		in his electronic credit				
		ledger shall lapse. (CGST				
		Law)				
		1)Where a taxable person				
		who has carried forward				
		the amount of eligible				
		credit on account of Value				
		Added Tax in a return,				
		furnished under the earlier				
		law, in respect of the				
		period ending with the day				
		immediately preceding the				
		appointed day, switches				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		over to the composition scheme under section 8, he shall pay an amount, by way of debit in the electronic credit ledger or electronic cash ledger, equivalent to the credit of input tax in respect of inputs held in stock and inputs contained in semi- finished or finished goods held in stock on the day immediately preceding the date of such switch over: Provided that after payment of such amount, the balance of input tax credit, if any lying in his electronic credit ledger shall lapse. (SGST				
148	Exempted goods returned to the place of business on or after the appointed day	Law) Provided that tax shall be payable by the person returning the goods if the said goods are liable to tax under this Act and are returned after a period of six months from the appointed day.	173.	Exempted goods returned to the place of business on or after the appointed day	Provided that tax shall be payable by the person returning the goods if the said goods are liable to tax under this Act and are returned after a period of six months from the appointed day Provided further that no tax shall be payable if the goods are returned by a person who is not registered under the Act	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
149	Duty paid goods returned to the place of business on or after the appointed day	Where any goods on which duty had been paid under the earlier law at the time of removal thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, no tax shall be payable thereon if such goods are returned to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer: Provided that tax shall be payable by the taxable person returning the goods if the said goods are liable to tax under this Act and are returned after a period of six months from the appointed day.	174.	Duty paid goods returned to the place of business on or after the appointed day	Where any goods on which duty had been paid under the earlier law at the time of removal thereof, not being earlier than six months prior to the appointed day, are returned to any place of business on or after the appointed day, the taxable person shall be eligible for refund of the duty paid under the earlier law where if such goods are returned by a person, other than a registered taxable person, to the said place of business within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer: Provided that if the said goods are returned by a registered taxable person the return of the goods shall be deemed to be a supply. 1) Where any goods on which tax had been paid under the earlier law at the time of sale thereof, not being earlier than six months prior to the appointed day, are returned to the supplier thereof on or after the appointed day, the taxable person shall be eligible for	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		 2)Every taxable person who receives such goods within a period of six months shall be entitled to take credit of the duty paid earlier at the time of removal. (CGST Law) 1)Where any goods on which tax had been paid under the earlier law at the time of sale thereof, not being earlier than six months prior to the appointed day, are returned to the supplier thereof on or after the appointed day, no tax shall be payable thereon if such goods are returned to the said supplier within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer: 			the earlier law where such goods are returned by a person, other than a registered taxable person, to the said supplier within a period of six months from the appointed day and such goods are identifiable to the satisfaction of the proper officer: Provided that if the said goods are returned by a registered taxable person the return of the goods shall be deemed to be a supply. -{SGST Law}	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		 Provided that tax shall be payable by the person returning the goods if the said goods are liable to tax under this Act and are returned after a period of six months from the appointed day. 2) Every taxable person who receives such goods within a period of six months shall be entitled to take credit of the tax paid earlier at the time of sale. (SGST Law) 				
150	Inputs removed for job work and returned on or after the appointed day	1) Where any inputs received in a factory had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of earlier law prior to the appointed day and such inputs, after completion of the job work, are returned to the said factory on or after the appointed day, no tax shall	175.	Inputs removed for job work and returned on or after the appointed day	Where any inputs received in a factory had been removed as such or removed after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of earlier law prior to the appointed day and such inputs, are returned to the said factory on or after the appointed day, no tax shall be payable if such inputs , after completion of the job work or otherwise, are returned to the said factory within six months from the	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
-	Clause	 be payable if such inputs are returned to the said factory within six months from the appointed day: Provided further that tax shall be payable by the job worker if such inputs are liable to tax under this Act, and are returned after a period of six months or the extended period, as the case may be, from the appointed day: Provided also that tax shall be payable by the manufacturer if such inputs are liable to tax under this Act, and are not returned within a period of six months or the extended period , as the case may be, from the appointed day. (CGST Law) 		Clause	appointed day: Provision Provided further that if such inputs are not returned within a period of six months or the extended period , as the case may be, from the appointed day the input tax credit shall be liable to be recovered in terms of section 184. (CGST Law) 1)Where any inputs received at a place of business had been despatched as such or despatched after being partially processed to a job worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of earlier law prior to the appointed day and such inputs, are returned to the said place of business on or after the appointed day, no tax shall be payable if such inputs , after completion of the job work or otherwise, are returned to the said place of business within six months from	
		1) Where any inputs received at a place of business had been dispatched as such or			the appointed day: Provided further that if such inputs and are not returned within a period of six months or	
		dispatched after being partially processed to a job			the extended period, as the case may be, from the appointed	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		 worker for further processing, testing, repair, reconditioning or any other purpose in accordance with the provisions of earlier law prior to the appointed day and such inputs, after completion of the job work, are returned to the said place of business on or after the appointed day, no tax shall be payable if such inputs are returned to the said place of business within six months from the appointed day: Provided further that tax shall be payable by the job worker if such inputs are liable to tax under this Act, and are returned after a period of six months or the extended period, as the case may be, from the appointed day: Provided also that tax shall be payable by the person 			day, the input tax credit shall be liable to be recovered in terms of section 184 . (SGST LAW)	
		despatching the inputs if such inputs are liable to tax under this Act, and are				



Old Model C	Old Model GST Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Clause Sec)	Provision	Sec(Sub- Sec)	Clause	Provision	
	not returned within a period of six months or the extended period, as the case may be, from the appointed day. SGST Law				
151 Semi-finished goods remove for job work and returned on or after th appointed da	ed finished goods had been removed from the factory to any other premises for carrying out certain	176.	Semi-finished goods removed for job work and returned on or after the appointed day	1)Where any semi-finished goods had been removed from the factory to any other premises for carrying out certain manufacturing processes in accordance with the provisions of earlier law prior to the appointed day and such goods (herein after referred to as —the said goods) are returned to the said factory on or after the appointed day, no tax shall be payable if the said goods , after undergoing manufacturing processes or otherwise, are returned to the said factory within six months from the appointed day: Provided further that if the said goods are not returned within a period of six months or the extended period, as the case may be, from the appointed day, the input tax credit shall be	No Significant Change



ENG	Old Model GS	T Law June 2016		New Mode	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	use Provision	Sec(Sub- Sec)	Clause	Provision	
		person returning the said			of section 184.	
		goods if such goods are			(CGST Law)	
		liable to tax under this Act				
		and are returned after a			Where any semi-finished goods	
		period of six			had been despatched from the	
		months or the extended			place of business to any other	
		period, as the case may be,			premises for carrying out certain	
		from the appointed day:			manufacturing processes in	
					accordance with the provisions	
		Provided also that tax shall			of earlier law prior to the	
		be payable by the			appointed day and such goods	
		manufacturer if such			(herein after referred to as the	
		goods are liable to tax			—said goods∥) are returned to	
		under this Act, and are not			the said place of business on or	
		returned within a period of			after the appointed day, no tax	
		six months or the			shall be payable if the said	
		extended period, as the			goods , after undergoing	
		case may be, from the			manufacturing processes or	
		appointed day:			otherwise, are returned to such	
					place within six months from	
		(CGST Law)			the appointed day: Provided further that if the said	
		1) Where any semi-			goods are not returned within a	
		finished goods had been			period of six months or the	
		despatched from the place			extended period, as the case	
		of business to any other			may be, from the appointed	
		premises for carrying out			day, the input tax credit shall be	
		certain manufacturing			liable to be recovered in terms	
		processes			of section 184 :	
		in accordance with the			(SGST Law)	
		provisions of earlier law				
		prior to the appointed day				
		and such goods after				
		undergoing manufacturing				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		processes (herein after referred to as				
		the "said goods") are returned to the said place of business on or after the				
		appointed day, no tax shall be payable if the said goods are returned to such				
		place within six months from the appointed day:				
		Provided further that tax shall be payable by the person returning the said				
		goods if such goods are liable to tax under this Act and are returned after a				
		period of six months or the extended period, as the case may be, from the appointed day:				
		Provided also that tax shall be payable by the person				
		despatching the goods if such goods are liable to tax under this Act, and are not				
		returned to him within a period of six months or the extended period, as the				
		case may be, from the appointed day:				



Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Provision	Sec(Sub- Sec)	Clause	Provision	
	(SGST Law)				
152. Finished go removed fo carrying ou certain processes a returned of after the appointed	ormanufactured in a factorythad been removedwithoutmdpayment of duty fororcarrying out tests or anyother process not	177.	Finished goods removed for carrying out certain processes and returned on or after the appointed day	Where any excisable goods manufactured in a factory had been removed without payment of duty for carrying out tests or any other process not amounting to manufacture, to any other premises, whether registered or not, in accordance with the provisions of earlier law prior to the appointed day and such goods, (herein after referred to as the —said goods) are returned to the said factory on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, are returned to the said factory within six months from the appointed day: Provided further that if the said goods are not returned within a period of six months or the extended period, as the case may be, from the appointed day, the input tax credit shall be liable to be recovered in terms of section 184 : (CGST Law)	No Significant Change



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
Sec)		 goods if such goods are liable to tax under this Act and are returned after a period of six months or the extended period, as the case may be, from the appointed day: (CGST Law) Where any goods had been despatched from the place of business without payment of tax for carrying out tests or any other process, to any other premises, whether registered or not, in accordance with the provisions of earlier law prior to the appointed day and such goods, after undergoing tests or any other process (herein after referred to as the "said goods") are returned to the said place of business on or after the 	Sec)		Where any goods had been despatched from the place of business without payment of tax for carrying out tests or any other process, to any other premises, whether registered or not, in accordance with the provisions of earlier law prior to the appointed day and such goods (herein after referred to as the —said goods) are returned to the said place of business on or after the appointed day, no tax shall be payable if the said goods, after undergoing tests or any other process, are returned to such place within six months from the appointed day: Provided further that if the said goods are not returned within a period of six months or the extended period, as the case may be, from the appointed day, the input tax credit shall be liable to be recovered in terms of section 184 (SGST Law)	
		appointed day, no tax shall be payable if the said goods are returned to such				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		place within six months from the appointed day: Provided further that tax shall be payable by the person returning the said goods if such goods are liable to tax under this Act and are returned after a period of six months or the extended period, as the case may be,				
		from the appointed day: (SGST Law)				
153	Issue of supplementary invoices, debit or credit notes where price is revised in pursuance of a contract	 (1) Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods and/or services is revised upwards on or after the appointed day, the taxable person who had removed / provided such goods and/or services may issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act 	178	Issue of supplementary invoices, debit or credit notes where price is revised in pursuance of a contract	(1) Where, in pursuance of a contract entered into prior to the appointed day, the price of any goods and/or services is revised upwards on or after the appointed day, the taxable person who had removed / provided such goods and/or services may issue to the recipient a supplementary invoice or debit note, containing such particulars as may be prescribed, within thirty days of such price revision and for the purposes of this Act such supplementary invoice or debit note shall be deemed to have been issued in respect	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		such supplementary invoice or debit note shall be deemed to have been issued in respect of an outward supply made under this Act. (CGST Law)			of an outward supply made under this Act. (CGST Law)	
154.	Pending refund claims to be disposed of under earlier law	Every claim for refund of any duty/tax and interest, if any, paid on such duty/tax or any other amount, filed by any person before the appointed day, shall be disposed of in ccordance with the provisions of earlier law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of earlier law other than the provisions of sub-section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944):	179.	Pending refund claims to be disposed of under earlier law	Every claim for refund filed by any person before or after the appointed day, for refund of any amount of cenvat credit, duty, tax or interest paid before the appointed day, shall be disposed of in accordance with the provisions of earlier law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of earlier law other than the provisions of sub- section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944): Provided that where any claim for refund of Cenvat credit is fully or partially rejected, the amount so rejected shall lapse. Provided further that no refund claim shall be allowed of any amount of Cenvat credit where the balance of the said amount as on the appointed day has	No Significant Change



Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- C Sec)	Clause Provision	Sec(Sub- Sec)	Clause	Provision	
	Provided that where an claim for refund is fully partially rejected, the amount so rejected sha lapse. New Clause (CGST Law) Every claim for refund any tax and interest, if paid on such tax or any other amount, filed by person before the appointed day, shall be disposed of in accordar with the provisions of earlier law and any amount eventually accruing to him shall bo refunded to him in accordance with the provisions of the said la	y or II of any, any ce		been carried forward under this Act. (CGST Law) Every claim for refund, filed by any person before or after the appointed day, for refund of any amount of input tax credit, tax and interest paid before the appointed day, shall be disposed of in accordance with the provisions of earlier law and any amount eventually accruing to him shall be refunded to him in accordance with the provisions of the said law: Provided that where any claim for refund of amount of input tax credit is fully or partially rejected, the amount so rejected shall lapse. Provided further that no refund claim shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act. (SGST Law)	



Old Model GST Law June 2016			New Model G	5T Law Nov 2016	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		Provided that where any claim for refund is fully or partially rejected, the amount so rejected shall lapse.				
		New Clause				
		(SGST Law)	180.	Refund claims	Every claim for refund of any	New Clause
		New Clause	100.	filed after the appointed day for goods	duty or tax paid under earlier law, filed after the appointed day, for the goods or services exported before or after the appointed day, shall be disposed	new clause
				cleared or services provided before the	of in accordance with the provisions of earlier law: Provided that where any claim	
				appointed day and exported before or	fully or partially rejected, the amount so rejected shall lapse: Provided further that no refund claim shall be allowed of any	
				after the appointed day to be	amount of Cenvat credit where the balance of the said amount as on the appointed day has	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
				disposed of under earlier law	Act.(CGST Law) This provision not required under SGST Act as no duties can be levied on export under SGST	
		New Clause	181.	Refund claims filed after the appointed day for payments received and tax deposited before the appointed day in respect of services not provided	Act. (SGST Law) Every claim for refund of tax deposited under the earlier law in respect of services not provided, filed after the appointed day, shall be disposed of in accordance with the provisions of earlier law and any amount eventually accruing to him shall be paid in cash, notwithstanding anything to the contrary contained under the provisions of earlier law other than the provisions of sub- section (2) of section 11B of the Central Excise Act, 1944 (1 of 1944).	New Clause
155.	Claim of cenvat credit to be disposed of under the earlier law	1) Every proceeding of appeal, revision, review or reference relating to a claim for CENVAT credit under the earlier law shall be disposed of in accordance with the provisions of earlier law, and any amount of credit	182.	Claim of cenvat credit to be disposed of under the earlier law	(CGST Law) 1)Every proceeding of appeal, revision, review or reference relating to a claim for CENVAT credit initiated whether before, on or after the appointed day, under the earlier law shall be disposed of in accordance with the provisions of earlier law, and	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		the claimant shall be			to be admissible to the	
		refunded to him in cash,			claimant shall be refunded to	
		notwithstanding anything			him in cash, notwithstanding	
		to the			anything to the contrary	
		contrary contained under			contained under the	
		the provisions of earlier			provisions of earlier law	
		law other than the			other than the provisions of	
		provisions of sub-section			sub-section (2) of section	
		(2) of section 11B of the			11B of the Central Excise Act,	
		Central Excise Act, 1944			1944 and shall not be	
		and shall not be admissible			admissible as input tax credit	
		as input tax credit under			under this Act:	
		this Act.			Provided that no refund claim	
					shall be allowed of any amount	
					of Cenvat credit where the	
					balance of the said amount as	
		New Clause			on the appointed day has been	
					carried forward under this Act	
					(CGST Law)	
		(CGST Law)			2)Every proceeding of appeal,	
					revision, review or reference	
		2)Every proceeding of			relating to recovery of CENVAT	
		appeal, revision, review or			credit initiated whether before,	
		reference relating to			on or after the appointed day,	
		recovery of CENVAT credit			under the earlier law shall be	
		under the earlier law shall			disposed of in accordance with	
		be disposed of in			the provisions of earlier law, and	
		accordance with the			if any amount of credit becomes	
		provisions of earlier law,			recoverable as a result of	
		and if any amount of credit			appeal, revision, review or	
		becomes recoverable as a			reference, the same shall be	
		result of appeal, revision,			recovered as an arrear of tax	



	Old Model GST Law June 2016			New Mode	I GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		review or reference, the same shall be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act. (CGST Law) 1)Every proceeding of appeal, revision, review or reference relating to a claim for input tax credit under the earlier law shall be disposed of in accordance with the provisions of earlier law, and any amount of credit found to be admissible to the claimant shall be refunded to him in accordance with the provisions of the earlier law and shall not be admissible as input tax credit under this Act.			under this Act and the amount so recovered shall not be admissible as input tax credit under this Act. (CGST Law) 1)Every proceeding of appeal, revision, review or reference relating to a claim for input tax credit initiated whether before, on or after the appointed day, under the earlier law shall be disposed of in accordance with the provisions of earlier law, and any amount of credit found to be admissible to the claimant shall be refunded to him in accordance with the provisions of the earlier law and shall not be admissible as input tax credit under this Act: Provided further that no refund claim shall be allowed of any amount of input tax credit where the balance of the said amount as on the appointed day has been carried forward under this Act	
		(SGST Law)			(SGST Law)	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		 2) Every proceeding of appeal, revision, review or reference relating to recovery of input tax credit under the earlier law shall be disposed of in accordance with the provisions of earlier law, and if any amount of credit becomes recoverable as a result of appeal, revision, review or reference, the same shall be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act. (SGST Law) 			 2)Every proceeding of appeal, revision, review or reference relating to recovery of input tax credit initiated whether before, on or after the appointed day, under the earlier law shall be disposed of in accordance with the provisions of earlier law, and if any amount of credit becomes recoverable as a result of appeal, revision, review or reference, the same shall be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act. (SGST Law) 	
156.	Finalization of proceedings relating to output duty liability	1) Every proceeding of appeal, revision, review or reference relating to any output duty liability initiated before the appointed day, shall be disposed of in accordance with the provisions of the	183.	Finalization of proceedings relating to output duty or tax liability	1)Every proceeding of appeal, revision, review or reference relating to any output duty or tax liability initiated whether before, on or before the appointed day, shall be disposed of in accordance with the	No Significant Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		earlier law, and if any			provisions of the earlier	
		amount becomes			law, and if any amount	
		recoverable as a result of			becomes recoverable as a	
		such appeal, revision,			result of such appeal,	
		review or reference, the			revision, review or	
		same			reference, the same shall be	
		shall be recovered as an			recovered as an arrear of	
		arrear of tax under this Act			duty or tax under this Act	
		and amount so recovered			and amount so recovered	
		shall not be admissible as			shall not be admissible as	
		input tax credit under this			input tax credit under this	
		Act.			Act	
					2) Every proceeding of appeal,	
		2) Every proceeding of			revision, review or	
		appeal, revision, review or			reference relating to any	
		reference relating to any			output duty or tax liability	
		output duty liability			initiated whether before, on	
		initiated before the			or before the appointed	
		appointed day, shall be			day, shall be disposed of in	
		disposed of in accordance			accordance with the	
		with the provisions of the			provisions of the earlier	
		earlier law, and any			law, and any amount found	
		amount found to be			to be admissible to the	
		admissible to the claimant			claimant shall be refunded	
		shall be refunded to him in			to him in cash,	
		cash, notwithstanding			notwithstanding anything	
		anything to the			to the contrary contained	
		contrary contained under			under the provisions of	
		the provisions of earlier			earlier law other than the	
		law other than the			provisions of sub-section (2)	
		provisions of sub-section			of section 11B of the	
		(2) of section 11B of the			Central Excise Act, 1944and	
		Central Excise Act,			shall not be admissible as	
		1944and shall not be			input tax credit under this	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		admissible as input tax			Act.	
		credit under this Act.			(CGST Law)	
					Every proceeding of	
		(CGST Law)			appeal, revision, review	
					or reference relating to	
		1) Every proceeding of			any output tax liability	
		appeal, revision, review or			initiated whether	
		reference relating to any			before, on or before	
		output tax liability initiated			the appointed day,	
		before the appointed day,			shall be disposed of in	
		shall be disposed of in			accordance with the	
		accordance with the			provisions of the earlier	
		provisions of the earlier			law, and if any amount	
		law, and if any amount			becomes recoverable	
		becomes recoverable as a			as a result of such	
		result of such appeal,			appeal, revision, review	
		revision, review or			or reference, the same	
		reference, the same			shall be recovered as	
		shall be recovered as an			an arrear of tax under	
		arrear of tax under this Act			this Act and amount so	
		and amount so recovered			recovered shall not be	
		shall not be admissible as			admissible as input tax	
		input tax credit under this			credit under this Act.	
		Act.				
					Every proceeding of	
		2)Every proceeding of			appeal, revision, review	
		appeal, revision, review or			or reference relating to	
		reference relating to any			any output tax liability	
		output tax liability initiated			initiated whether	
		before the appointed day,			before, on or before	
		shall be disposed of in			the appointed day,	
		accordance with the			shall be disposed of in	
		provisions of the earlier			accordance with the	
		law, and any amount			provisions of the earlier	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		found to be admissible to the claimant shall be refunded to him in accordance with the provisions of the earlier law and shall not be admissible as input tax credit under this Act. (SGST Law)			law, and any amount found to be admissible to the claimant shall be refunded to him in accordance with the provisions of the earlier law and shall not be admissible as input tax credit under this Act. (SGST Law)	
157.	Treatment of the amount recovered or refunded in pursuance of assessment or adjudication proceedings	 1) Where in pursuance of an assessment or adjudication proceedings instituted, whether before or after the appointed day, under the earlier law, any amount of tax, interest, fine or penalty becomes recoverable from the taxable person, the same shall be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act. (CGST Law) 1)Where in pursuance of an assessment proceedings instituted, whether before 	184.	Treatment of the amount recovered or refunded in pursuance of assessment or adjudication proceedings	 1)Where in pursuance of an assessment or adjudication proceedings instituted, whether before, on or after the appointed day, under the earlier law, any amount of tax, interest, fine or penalty becomes recoverable from the taxable person after the appointed day, the same shall be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act (CGST Law) 1)Where in pursuance of an assessment proceedings instituted, whether before, on or after the appointed day, under the earlier law, 	No Significant Change



	Old Model GST Law June 2016			New Model G	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		or after the appointed day,			any amount of tax, interest,	
		under the earlier law, any			fine or penalty becomes	
		amount of tax, interest,			recoverable from the	
		fine or penalty becomes			taxable person after the	
		recoverable from the			appointed day, the same	
		taxable person, the same			shall be recovered as an	
		shall be recovered as an			arrear of tax under this Act	
		arrear of tax under this Act			and the amount so	
		and the amount so			recovered shall not be	
		recovered shall not be			admissible as input tax	
		admissible as input tax			credit under this Act	
		credit under this Act.			2) Where in pursuance of	
					an assessment or	
		(SGST Law)			adjudication proceedings	
		2) Where in pursuance of			instituted, whether before,	
		an assessment or			on or after the appointed	
		adjudication proceedings			day, under the earlier law,	
		instituted, whether before			any amount of tax, interest,	
		or after the appointed day,			fine or penalty becomes	
		under the earlier law, any			refundable to the taxable	
		amount of tax, interest,			person, the same shall be	
		fine or penalty becomes			refunded to him in cash	
		refundable to the taxable			under the earlier law,	
		person, the same shall be			notwithstanding anything	
		refunded to him in cash			to the contrary contained in	
		under the earlier law,			the said law other than the	
		notwithstanding anything			provisions of sub-section (2)	
		to the contrary contained			of section 11B of the	
		in the said law other than			Central Excise Act, 1944.	
		the provisions of			(CGST LAW)	
		sub-section (2) of section			2) Where in pursuance of an	
		11B of the Central Excise			assessment proceeding	
		Act, 1944.			instituted, whether before,	
					on or after the appointed	



EXME	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		(CGST Law) 2) Where in pursuance of an assessment proceedings instituted, whether before or after the appointed day, under the earlier law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to him in accordance with the provisions of earlier law. (SGST Law)			day, under the earlier law, any amount of tax, interest, fine or penalty becomes refundable to the taxable person, the same shall be refunded to him in accordance with the provisions of earlier law. (SGST Law)	
158.	Treatment of the amount recovered or refunded pursuant to revision of returns	1) Where any return, furnished under the earlier law, is revised and if, pursuant to such revision, any amount is found to be recoverable from the taxable person, the same shall be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act. (CGST Law)	185.	Treatment of the amount recovered or refunded pursuant to revision of returns	 1)Where any return, furnished under the earlier law, is revised after the appointed day and if, pursuant to such revision, any amount is found to be recoverable or any amount of cenvat credit is found to be inadmissible, the same shall be recovered as an arrear of tax under this Act and the amount so recovered shall not be admissible as input tax credit under this Act. (CGST Law) 1)Where any return, furnished 	No Significant Change



Old Model GST Law June 2016				New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		1)Where any return,			under the earlier law, is	
		furnished under the earlier			revised after the appointed	
		law, is revised and if,			day and if, pursuant to such	
		pursuant to such revision,			revision, any amount is	
		any amount is found to be			found to be recoverable or	
		recoverable from the			any amount of input tax	
		taxable person, the same			credit is found to be	
		shall be recovered as an			inadmissible, the same shall	
		arrear of tax under this Act			be recovered as an arrear of	
		and the amount so			tax under this Act and the	
		recovered shall not be			amount so recovered shall	
		admissible as input tax			not be admissible as input	
		credit under this Act.			tax credit under this Act.	
					SGST Law	
		(SGST Law)			(2) Where any return, furnished	
					under the earlier law, is	
		2) Where any return,			revised after the appointed	
		furnished under the earlier			day but within the time	
		law, is revised and			limit specified for such	
		if, pursuant to such			revision under the earlier	
		revision, any amount is			law and if, pursuant to such	
		found to be refundable to			revision, any amount is	
		any taxable			found to be refundable or	
		person, the same shall be			cenvat credit is found to be	
		refunded to him in cash			admissible to any taxable	
		under the earlier			person, the same shall be	
		law, not with standing			refunded to him in cash	
		anything to the contrary			under the earlier law,	
		contained in the said law			notwithstanding anything	
		other than the provisions			to the contrary contained in	
		of sub-section (2) of			the said law other than the	
		section 11B of the Central			provisions of sub-section (2)	
		Excise Act, 1944.			of section 11B of the	
					Central Excise Act, 1944.	



	Old Model GST Law June 2016			New Model 0	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		(CGST Law)			(CGST Law)	
					(2) Where any return, furnished	
		Where any return,			under the earlier law, is	
		furnished under the earlier			revised after the appointed	
		law, is revised and			day but within the time	
		if,pursuant to such			limit specified for such	
		revision, any amount is			revision under the earlier	
		found to be refundable to			law and if, pursuant to such	
		any taxable			revision, any amount is	
		person, the amount shall			found to be refundable or	
		be refunded to the said			input tax credit is found to	
		person in accordance with			be admissible to any	
		the provisions of the			taxable person, the amount	
		earlier law.			shall be refunded to the	
		(said person in accordance	
		(SGST Law)			with the provisions of the	
1.00					earlier law.(SGST Law)	
159	Treatment of	The goods and/or services		Treatment of	The goods and/or services	No Change
	long term	supplied on or after the		long term	supplied on or after the	
	construction /	appointed day in		construction /	appointed day in pursuance of	
	works	pursuance of		works contracts	a contract entered into prior to	
	contracts	a contract entered into			the appointed day shall be liable	
		prior to the appointed day shall be liable to tax under			to tax under the provisions of this Act.	
		the			(CGST Law)	
		provisions of this Act.			The goods and/or services	
		(CGST Law)			supplied on or after the	
		The goods and/or services			appointed day in pursuance of	
		supplied on or after the			a contract entered into prior to	
		appointed day in			the appointed day shall be liable	
		pursuance of			to tax under the	
		a contract entered into			provisions of this Act.	
		prior to the appointed day			(SGST Law)	
		shall be liable to tax under			,	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		the provisions of this Act. (SGST Law)				
160.	Progressive or periodic supply of goods or services	Notwithstanding anything contained in section 12 and 13, no tax shall be payable on the supply of goods and/or services made on or after the appointed day if the consideration for the said supply has been received prior to the appointed day and the duty or tax payable thereon has already been paid under the earlier law. (CGST Law) Notwithstanding anything contained in section 12 and 13, no tax shall be payable on the supply of goods and/or services made on or after the appointed day if the consideration for the said supply has been received prior to the appointed day and the duty or tax payable thereon has already been	187.	Progressive or periodic supply of goods or services	Notwithstanding anything contained in section 12 and 13, no tax shall be payable on the supply of goods and/or services made on or after the appointed day where the consideration, whether in full or in part, for the said supply has been received prior to the appointed day and the duty or tax payable thereon has already been paid under the earlier law. (CGST Law) Notwithstanding anything contained in section 12 and 13, no tax shall be payable on the supply of goods and/or services made on or after the appointed day for the said supply has been received prior to the appointed day and the duty or tax payable thereon has already been paid under the earlier law. (SGST Law)	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
		paid under the earlier law. (SGST Law)				
		New Clause	188.	Taxability of supply of services in certain cases	Notwithstanding anything contained in section 13 or 14 , the tax in respect of the taxable services shall be payable under the earlier law to the extent the point of taxation in respect of such services arose before the appointed day. Explanation: Where the portion of the supply of services is not covered by this section, such portion shall be liable to tax under this Act (CGST Law) Notwithstanding anything contained in section 13 or 14 , the tax in respect of the taxable services shall be payable under the earlier law to the extent the point of taxation in respect of such services arose before the appointed day. Explanation: Where the portion of the supply of services is not covered by this section, such portion shall be liable to tax under this Act.(SGST Law)	New Clause
		New Clause	188.	Taxability of supply of goods in certain cases	Notwithstanding anything contained in section 12 or 14, the tax in respect of the taxable goods shall be payable under	New Clause



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Sec(Sub- Sec)	Clause	Provision	
					the earlier law to the extent the point of taxation in respect of such goods arose before the appointed day. Explanation: Where the portion of the supply of goods is not covered by this section, such portion shall be liable to tax under this Act. (CGST Law) Notwithstanding anything contained in section 12 or 14, the tax in respect of the taxable goods shall be payable under the earlier law to the extent the point of taxation in respect of such goods arose before the appointed day. Explanation: Where the portion of the supply of goods is not covered by this section, such portion shall be liable to tax under this Act. (SGST Law)	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
161	Treatment of retention payments	Notwithstanding anything contained in section 12 and 13, no tax shall be payable on the supply of goods and/or services made before the appointed day where a part consideration for the said supply is received on or after the appointed day, but the full duty or tax payable on such supply has already been paid under the earlier law. (CGST Law) Notwithstanding anything contained in section 12 and 13, no tax shall be payable on the supply of goods and/or services made before the appointed day where a part consideration for the said supply is received on or after the appointed day, but the full duty or tax payable on such supply has already been paid under the earlier law. (SGST Law)			Note: Deleted in view of changes in section 160	Deleted



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
162	Credit distribution of service tax by ISD	Notwithstanding anything to the contrary contained in this Act, the input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as credit under this Act even if the invoice(s) relating to such services is received on or after the appointed day. (CGST Law)	190	Credit distribution of service tax by ISD	Notwithstanding anything to the contrary contained in this Act, the input tax credit on account of any services received prior to the appointed day by an Input Service Distributor shall be eligible for distribution as credit under this Act even if the invoice(s) relating to such services is received on or after the appointed day. (CGST Law)	No Change
		New Clause	191	162A. Provision for transfer of unutilized Cenvat Credit by taxable person having centralized registration under the earlier law	Where a taxable person having centralized registration under the earlier law has obtained a registration under this Act, such person shall be allowed to take, in his electronic credit ledger, credit of the amount of cenvat credit carried forward in a return, furnished under the earlier law by him, in respect of the period ending with the day immediately preceding the appointed day in such manner as may be prescribed: Provided that if the taxable person files his return for the period ending with the day immediately preceding the	New Clause



	Old Model GST Law June 2016			New Model G	Impact Analysis	
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
					appointed day within 3	
					months of the appointed day,	
					such	
					Where a taxable person having	
					centralized registration under	
					the earlier law has obtained a	
					registration under this Act,	
					such person shall be allowed	
					to take, in his electronic credit ledger, credit of the amount of	
					cenvat credit carried forward	
					in a return, furnished under	
					the earlier law by him, in	
					respect of the period ending	
					with the day immediately	
					preceding the appointed day	
					in such manner as may be	
					prescribed:	
					Provided that if the taxable	
					person files his return for the	
					period ending with the day	
					immediately preceding the	
					appointed day within 3	
					months of the appointed day,	
					such	
62A	Tax paid on	Where any goods	192	Tax paid on	Where any goods belonging to	No Change
	goods lying	belonging to the principal		goods lying with	the principal are lying at the	
	with agents to	are lying at the premises of		agents to be	premises of the agent	
	be allowed as	the agent		allowed as	on the appointed day, the agent	
	credit	on the appointed day, the		credit	shall be entitled to take credit of	
		agent shall be entitled to			the tax paid on	
		take credit of the tax paid			such goods subject to fulfilment	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		on	•		of the following conditions:	
		such goods subject to			(i) the agent is a registered	
		fulfilment of the following			taxable person under this Act;	
		conditions:			(ii) both the principal and the	
		(i) the agent is a registered			agent declare the details of	
		taxable person under this			stock of goods lying	
		Act;			with such agent on the date	
		(ii) both the principal and			immediately preceding the	
		the agent declare the			appointed dayin such	
		details of stock of goods			form and manner and within	
		lying			such time as may be prescribed	
		with such agent on the			in this behalf;	
		date immediately			(iii) the invoices for such goods	
		preceding the appointed			had been issued not earlier than	
		dayin such			twelve months	
		form and manner and			immediately preceding the	
		within such time as may be			appointed day; and	
		prescribed in this behalf;			(iv) the principal has either	
		(iii) the invoices for such			reversed or not availed of the	
		goods had been issued not			input tax credit in	
		earlier than twelve months			respect of such goods.	
		immediately preceding the			(Only in SGST Law)	
		appointed day; and				
		(iv) the principal has either				
		reversed or not availed of				
		the input tax credit in				
		respect of such goods.				
		(Only in SGST Law)				
162B	Tax paid on	Where any capital goods	193	Tax paid on	Where any capital goods	No Change
	capital goods	belonging to the principal		capital goods	belonging to the principal are	
	lying with	are lying at the premises of		lying with	lying at the premises of the	
	agents to be	the agent on the		agents to be	agent on the appointed day, the	
	allowed as	appointed day, the agent		allowed as	agent shall be entitled to take	
	credit	shall be entitled to take		credit	credit of the tax	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
Sec)		credit of the tax paid on such capital goods subject to fulfillment of the following conditions: (i) the agent is a registered taxable person under this Act; (ii) both the principal and the agent declare the details of the stock of capital goods lying with such agent on the date immediately preceding the appointed day in such form and manner and within such time as may be prescribed in this behalf; (iii) the invoices for such capital goods had been issued not earlier than twelve months immediately preceding the appointed day; and (iv) the principal has either not availed of the input tax credit in respect of such capital goods or, having availed of such credit, has			paid on such capital goods subject to fulfillment of the following conditions: (i) the agent is a registered taxable person under this Act; (ii) both the principal and the agent declare the details of the stock of capital goods lying with such agent on the date immediately preceding the appointed day in such form and manner and within such time as may be prescribed in this behalf; (iii) the invoices for such capital goods had been issued not earlier than twelve months immediately preceding the appointed day; and (iv) the principal has either not availed of the input tax credit in respect of such capital goods or, having availed of such credit, has reversed the said credit, to the extent availed of by him. (Only in SGST Law)	
		reversed the said credit, to the extent availed of by him. (Only in SGST Law)				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
162C	Treatment of branch transfers	Notwithstanding anything to the contrary contained in this Act, any amount of input tax credit reversed prior to the appointed day shall not be admissible as credit of input tax under this Act. (Only in SGST Law)	194	Treatment of branch transfers	Notwithstanding anything to the contrary contained in this Act, any amount of input tax credit reversed prior to the appointed day shall not be admissible as credit of input tax under this Act. (Only in SGST Law)	No Change
162D	Goods sent on approval basis returned on or after the appointed Day	Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day: Provided that the aforesaid period of six months may, on sufficient cause being shown, be extended by the competent authority for a further period not exceeding two months: Provided further that the tax shall be payable by the person returning the goods if such goods are liable to tax under this Act,	195	Goods sent on approval basis returned on or after the appointed Day	Where any goods sent on approval basis, not earlier than six months before the appointed day, are rejected or not approved by the buyer and returned to the seller on or after the appointed day, no tax shall be payable thereon if such goods are returned within six months from the appointed day: Provided that the aforesaid period of six months may, on sufficient cause being shown, be extended by the competent authority for a further period not exceeding two months:	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		and are returned after a period of six months or the extended period, as the case may be, from the appointed day: Provided also that tax shall be payable by the person who has sent the goods on approval basis if such goods are liable to tax under this Act, and are not returned within a period of six months or the extended period, as the case may be, from the appointed day. (SGST Law)				
162E	Deduction of tax source	Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under the earlier law and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 37 shall be made by the deductor under the said section where payment to the said supplier is made on or	196	Deduction of tax source	Where a supplier has made any sale of goods in respect of which tax was required to be deducted at source under the earlier law and has also issued an invoice for the same before the appointed day, no deduction of tax at source under section 37 shall be made by the deductor under the said section where payment to the said supplier is made on or after the appointed day.	No Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		after the appointed day.				
		New Clause	197	Transitional provisions for availing Cenvat credit in certain cases	Where any Cenvat credit availed for the input services provided under the earlier law has been reversed due to non- payment of the consideration within a period of three months, such credit can be reclaimed provided that the taxable person has made the payment of the consideration for that supply of services within a period of three months from the appointed date. (CGST Act)	New Clause
Schedule I	MATTERS TO BE TREATED AS SUPPLY	 Permanent transfer/disposal of business assets. Temporary application of business assets to a private or non-business use. Services put to a private or non-business use. Assets retained after deregistration. Supply of goods and / or services by a taxable person to another taxable or nontaxable person in the course or furtherance of business. 	SCHEDULE	MATTERS TO BE TREATED AS SUPPLY	 [IN TERMS OF CLAUSE (c) OF SUBSECTION (1) OF SECTION 3] 1. Permanent transfer /disposal of business assets where input tax credit has been availed on such assets. 2. Supply of goods or services between related persons, or between distinct persons as specified in section 9, when made in the course or furtherance of business. 3. Supply of goods— (a) by a principal to his agent where the agent 	No Significant Change



	Old Model GST Law June 2016			iew wiou	ei 63	T Law Nov 2016	Impact Analysis
Clause	Provision	Section (Sub- section)		Clause		Provision	
	goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods.					 undertakes to supply such goods on behalf of the principal, or (b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal. 4. Importation of services by a taxable person from a related person or from any of his other establishments outside India, in the course or furtherance of business. 	
1. Transfer	 Transfer Any transfer of the title in goods is a supply of goods. Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services. Any transfer of title in goods under an agreement which stipulates that property in goods will pass at a 		1. Tra	ansfer		 Transfer Any transfer of the title in goods is a supply of goods. Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services. Any transfer of title in goods under an agreement which stipulates that property in goods will pass at a future date upon payment of full consideration as agreed, is a supply of goods. 	No Significant Change
	1. Transfer	taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods.1. Transfer1. Transfer (1) Any transfer of the title in goods is a supply of goods.(2) Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services.(3) Any transfer of title in goods under an agreement which stipulates that property	goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods. 1. Transfer 1. Transfer 1. Transfer 1. Any transfer of the title in goods is a supply of goods. (2) Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services. (3) Any transfer of title in goods under an agreement which stipulates that property in goods will pass at a	section) goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods. 1. Transfer 1. Transfer <td>section) goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods. Image: Constraint of the treated as supply of goods. 1. Transfer 1. Transfer (1) Any transfer of the title in goods is a supply of goods. Image: Constraint of the title in goods is a supply of goods. (2) Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services. Image: Constraint of treated as supply of goods under an agreement which stipulates that property in goods will pass at a</td> <td>section)goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods.not be treated as supply of goods.1. Transfer1. Transfer1. Transfer1. Transfer1. Any transfer of the title in goods is a supply of goods.(2) Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title the transfer of title the transfer of title the transfer of title in goods under an agreement which stipulates that property in goods will pass at a</td> <td>section)undertakes to supply such goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods.undertakes to supply such goods on behalf of the principal, or(b) by an agent to his or the treated as supply of goods.(b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.1. Transfer1. Transfer (1) Any transfer of the title in goods.1. Transfer(1) Any transfer of the title in goods.1. Transfer1. Transfer (1) Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title the transfer of title in goods under an agreement which stipulates that property in goods will pass at a1. Transfer</td>	section) goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods. Image: Constraint of the treated as supply of goods. 1. Transfer 1. Transfer (1) Any transfer of the title in goods is a supply of goods. Image: Constraint of the title in goods is a supply of goods. (2) Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title thereof, is a supply of services. Image: Constraint of treated as supply of goods under an agreement which stipulates that property in goods will pass at a	section)goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods.not be treated as supply of goods.1. Transfer1. Transfer1. Transfer1. Transfer1. Any transfer of the title in goods is a supply of goods.(2) Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title the transfer of title the transfer of title the transfer of title in goods under an agreement which stipulates that property in goods will pass at a	section)undertakes to supply such goods by a registered taxable person to a job- worker in terms of section 43A shall not be treated as supply of goods.undertakes to supply such goods on behalf of the principal, or(b) by an agent to his or the treated as supply of goods.(b) by an agent to his principal where the agent undertakes to receive such goods on behalf of the principal.1. Transfer1. Transfer (1) Any transfer of the title in goods.1. Transfer(1) Any transfer of the title in goods.1. Transfer1. Transfer (1) Any transfer of goods or of right in goods or of undivided share in goods without the transfer of title the transfer of title in goods under an agreement which stipulates that property in goods will pass at a1. Transfer



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
	 Land & Building Treatment or process 	of full consideration as agreed, is a supply of goods. 2. Land and Building (1) Any lease, tenancy, easement, licence to occupy land is a supply of services. (2) Any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services. 3. Treatment or process Any treatment or process which is being applied to another person's goods is a supply of services.		Building 3. Treatment or process	 (1) Any lease, tenancy, easement, licence to occupy land is a supply of services. (2) Any lease or letting out of the building including a commercial, industrial or residential complex for business or commerce, either wholly or partly, is a supply of services. 3. Treatment or process Any treatment or process which is being applied to another person's goods is a supply of services. 	
SCHEDULE II(4)	Transfer of business assets	Where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, such transfer or disposal is a supply of goods by the	SCHEDULE II(4)	Transfer of business assets	a. Where goods forming part of the assets of a business are transferred or disposed of by or under the directions of the person carrying on the business so as no longer to form part of those assets, whether or not for a consideration, such transfer or disposal is a supply of goods by the person.	No Significant Change



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		 person. 1. Where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, the usage or making available of such goods is a supply of services. 2. Where any goods, forming part of the business assets of a taxable person, are sold by any other person who has the power to do so to recover any debt owed by the taxable person, the goods 	section)		 b. Where, by or under the direction of a person carrying on a business, goods held or used for the purposes of the business are put to any private use or are used, or made available to any person for use, for any purpose other than a purpose of the business, whether or not for a consideration, the usage or making available of such goods is a supply of services. c. Where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless— (i) the business is transferred as a going concern to another person; or (ii) the business is carried on by a personal representative who is deemed 	
		shall be deemed to be supplied by the taxable person in the			to be a taxable person.	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		 course or furtherance of his business. 3. Where any person ceases to be a taxable person, any goods forming part of the assets of any business carried on by him shall be deemed to be supplied by him in the course or furtherance of his business immediately before he ceases to be a taxable person, unless— a) the business is transferred as a going concern to another person; or b) the business is carried on by a personal representative who is deemed to be a 				
SCHEDULE II(5)	The following shall be treated as "supply of service	taxable person. (a) renting of immovable property; (b) construction of a complex, building, civil structure or a part thereof, including a complex or	SCHEDULE II(5)	The following shall be treated as "supply of service	 (a) renting of immovable property; (b) construction of a complex, building, civil structure or a part thereof, including a complex or building intended 	No Significant Change
		including a complex or building intended for sale			complex or building intended for sale to a buyer, wholly or	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		to a buyer, wholly or			partly, except where the entire	
		partly, except where the			consideration has been	
		entire consideration has			received after issuance of	
		been received after			completion certificate, where	
		issuance of completion			required, by the competent	
		certificate, where			authority or before its first	
		required, by the			occupation, whichever is	
		competent authority or			earlier.	
		before its first occupation,			Explanation For the purposes	
		whichever is earlier.			of this clause-	
		Explanation For the			(1) the expression "competent	
		purposes of this clause-			authority" means the	
		(1) the expression			Government or any authority	
		"competent authority"			authorized to issue completion	
		means the Government or			certificate under any law for	
		any authority			the time being in force and in	
		authorized to issue			case of non-requirement of	
		completion certificate			such certificate from such	
		under any law for the time			authority, from any of the	
		being in force and			following, namely:-	
		in case of non-requirement			(i) an architect registered with	
		of such certificate from			the Council of Architecture	
		such authority, from any of			constituted under the	
		the			Architects Act, 1972; or	
		following, namely:-			(ii) a chartered engineer	
		(i) an architect registered			registered with the Institution	
		with the Council of			of Engineers (India); or	
		Architecture constituted			(iii) a licensed surveyor of the	
		under the			respective local body of the	
		Architects Act, 1972; or			city or town or village or	
		(ii) a chartered engineer			development or planning	
		registered with the			authority;	
		Institution of Engineers				
		(India); or			(2) the expression	



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
-		 (iii) a licensed surveyor of the respective local body of the city or town or village or development or planning authority; (2) the expression "construction" includes additions, alterations, replacements or remodeling of any existing civil structure; (c) temporary transfer or permitting the use or enjoyment of any intellectual property right; (d) development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software; (e) agreeing to the obligation to refrain from an act, or to tolerate an 	(Sub-		"construction" includes additions, alterations, replacements or remodeling of any existing civil structure; (c) temporary transfer or permitting the use or enjoyment of any intellectual property right; (d)development, design, programming, customisation, adaptation, upgradation, enhancement, implementation of information technology software; (e)agreeing to the obligation to refrain from an act, or to tolerate an act or a situation, or to do an act; (f) works contract including transfer of property in goods (whether as goods or in some other form) involved in the execution of a works contract; (g) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable	
		act or a situation, or to do an act; (f) works contract including transfer of property in goods			consideration; and (h) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other	
		_			-	



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		some other form) involved in the execution of a works contract; (g) transfer of the right to use any goods for any purpose (whether or not for a specified period) for cash, deferred payment or other valuable consideration; and (h) supply, by way of or as part of any service or in any other manner whatsoever, of goods, being food or any other article for human consumption or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.			or any drink (other than alcoholic liquor for human consumption), where such supply or service is for cash, deferred payment or other valuable consideration.	
SCHEDULE II(6)	The following shall be treated as supply of goods	(a) supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.		The following shall be treated as supply of goods	(a) supply of goods by any unincorporated association or body of persons to a member thereof for cash, deferred payment or other valuable consideration.	No Significant Change
	New Clause [Note :- Shifted from		SCHEDULE III	Activities or transactions which shall be	1. Services by an employee to the employer in the course of or in relation to his	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
	Proviso to section 9(3)(a)]		section)	treated neither as a supply of goods nor a supply of services	employment. 2. Services by any Court or Tribunal established under any law for the time being in force. a. The functions performed by the Members of Parliament, Members of State Legislature, Members of Panchayats, Members of Municipalities and Members of other local authorities; b. The duties performed by any person who holds any post in pursuance of the provisions of the Constitution in that capacity; or c. The duties performed by any person as a Chairperson or a Member or a Director in a body established by the Central Government or a State Government or local authority and who is not deemed as an employee before the commencement of	
					this clause. 3. Services by a foreign diplomatic mission located in India. Services of funeral, burial,	



Old Model GST Law June 2016				New Model (GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision crematorium or mortuary	
					crematorium or mortuary including transportation of the deceased	
SCHEDULE IV	Activities or transactions in respect of which the Central Government, a State Government or any Local Authority shall not be regarded as a taxable person	(Indicative List)	SCHEDULE IV	Activities or transactions in respect of which the Central Government, a State Government or any Local Authority shall not be regarded as a taxable person		No Significant Change
SCHEDULE IV (1 to 5)		 Services provided by a Government or local authority to another Government or local authority excluding the following services: services by the Department of Posts by way of speed post, express parcel post, life insurance and agency services; services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an aircraft; or transport of goods or 	SCHEDULE IV		 Services provided by a Government or local authority to another Government or local authority excluding the following services: services by the Department of Posts by way of speed post, express parcel post, life insurance and agency services; services in relation to an aircraft or a vessel, inside or outside the precincts of a port or an aircraft; or transport of goods or passengers. Services provided by a 	No Significant Change



	Old Model GST	Law June 2016		New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
-			(Sub-			
		article 243 G of the Constitution; (iii) health care; and (iv) education. 4. Services provided by Government towards-			 4. Services provided by Government towards- (i) diplomatic or consular activities; (ii) citizenship, naturalization and aliens; (iii) admission into , and 	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		 (i) diplomatic or consular activities; (ii) citizenship, naturalization and aliens; (iii) admission into , and emigration and expulsion from India; (iv) currency , coinage and legal tender , foreign exchange; (v) trade and commerce with foreign countries , import and export across customs frontiers , interstate trade and commerce; or (vi) maintenance of public order. 5. Any services provided by a Government or a local authority in the course of discharging any liability on account of any tax levied by such Government or authority. 			emigration and expulsion from India; (iv) currency , coinage and legal tender , foreign exchange; (v) trade and commerce with foreign countries , import and export across customs frontiers , interstate trade and commerce; or (vi) maintenance of public order. 5. Any services provided by a Government or a local authority in the course of discharging any liability on account of any tax levied by such Government or authority.	
SCHEDULE IV(6)		 (i) tolerating non- performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Government or the local 	SCHEDULE IV(6)	6.Services provided by a Government or a local authority by way of -	 (i) tolerating non-performance of a contract for which consideration in the form of fines or liquidated damages is payable to the Government or the local authority under such contract; or 	No Significant Change



	Old Model GS	ΓLaw June 2016		New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		authority under such contract; or (ii) assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016: Provided that the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource: Explanation Periodic payment required to be made not exempt.			 (ii) assignment of right to use any natural resource where such right to use was assigned by the Government or the local authority before the 1st April, 2016: Provided that the exemption shall apply only to service tax payable on one time charge payable, in full upfront or in installments, for assignment of right to use such natural resource: 	
SCHEDULE IV(7)		 7. Services provided by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import or export of cargo on payment of Merchant Overtime Charges (MOT). 8. Services provided by 			 7. Services provided by Government by way of deputing officers after office hours or on holidays for inspection or container stuffing or such other duties in relation to import or export of cargo on payment of Merchant Overtime Charges (MOT). 8. Services provided by Government or a local authority by way of- 	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		Government or a local authority by way of- (i) registration required under any law for the time being in force; or (ii) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, required under any law for the time being in force.			 (i) registration required under any law for the time being in force; or (ii) testing, calibration, safety check or certification relating to protection or safety of workers, consumers or public at large, required under any law for the time being in force. 	
Schedule IV	Definitions	Definitions: 1. Governmental Authority means a board, or an authority or any other body established with 90% or more participation by way of equity or control by Government and set up by an Act of the Parliament or a State Legislature to carry out any function entrusted to a municipality under article 243W or a Panchayat under article 243G of the Constitution. 2. Health care services means any service by way	Schedule IV	Definitions	Definitions:1. Governmental Authoritymeans a board, or an authorityor any other bodyestablished with 90% or moreparticipation by way of equity orcontrol by Governmentand set up by an Act of theParliament or a State Legislatureto carry out any functionentrusted to a municipalityunder article 243W or aPanchayat under article 243G oftheConstitution.2. Health care services meansany service by way of diagnosisor treatment or carefor illness, injury, deformity,abnormality or pregnancy in any	No Change



	Old Model GST Law June 2016			New Model	GST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		of diagnosis or treatment			recognised system of	
		or care			medicines in India and includes	
		for illness, injury,			services by way of	
		deformity, abnormality or			transportation of the patient to	
		pregnancy in any			and	
		recognised system of			from a clinical establishment,	
		medicines in India and			but does not include hair	
		includes services by way of			transplant or cosmetic or plastic	
		transportation of the			surgery, except when	
		patient to and			undertaken to restore or to	
		from a clinical			reconstruct anatomy or	
		establishment, but does			functions of	
		not include hair transplant			body affected due to congenital	
		or cosmetic or plastic			defects, developmental	
		surgery, except when			abnormalities, injury or trauma.	
		undertaken to restore or			3. Education services means	
		to reconstruct anatomy or			services by way of—	
		functions of			i) pre-school education and	
		body affected due to			education up to higher	
		congenital defects,			secondary school or	
		developmental			equivalent;	
		abnormalities, injury or			ii) education as a part of a	
		trauma.			curriculum for obtaining a	
		3. Education services			qualification recognised by	
		means services by way			any law for the time being in	
		of—			force; or	
		i) pre-school education			iii) education as a part of an	
		and education up to higher			approved vocational education	
		secondary school or			course.	
		equivalent;				
		ii) education as a part of a				
		curriculum for obtaining a				
		qualification recognised by				
		any law for the time being				



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		in force; or iii) education as a part of an approved vocational education course.				
SCHEDULE	LIABILITY TO BE REGISTERED	 Every supplier shall be liable to be registered under this Act in the State from where he makes a taxable supply of goods and/or services if his aggregate turnover in a financial year exceeds [Rs nine lakh]: Every supplier shall be liable to be registered under this Act in the State from where he makes a taxable supply of goods and/or services if his aggregate turnover in a financial year exceeds [Rs. four lakh]: [This threshold of four lakh will apply only if the taxable person conducts his business in any of the NE States including Sikkim.] Provided that the supplier shall not be liable to registration if his aggregate turnover 	SCHEDULE V	PERSONS LIABLE TO BE REGISTERED	 Every supplier shall be liable to be registered under this Act in the State from where he makes a taxable supply of goods and/or services if his aggregate turnover in a financial year exceeds twenty lakh rupees: PROVIDED that where such person makes taxable supplies of goods and/or services from any of the States specified in sub-clause (g) of clause (4) of Article 279A of the Constitution, he shall be liable to be registered if his aggregate turnover in a financial year exceeds ten lakh rupees. (Other than Special Category States) Every supplier shall be liable to be registered under this Act in the State from where he makes a taxable supply of goods and/or services if his aggregate turnover in a financial year exceeds ten lakh rupees: 	No Significant Change



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		consists of only goods			Explanation 1 The aggregate	
		and/or services which are			turnover shall include all	
		not liable to tax under this			supplies made by the taxable	
		Act.			person, whether on his own	
		Explanation 1 The taxable			account or made on behalf of all	
		threshold shall include all			his principals.	
		supplies made by the			Explanation 2 The supply of	
		taxable			goods, after completion of job-	
		person, whether on his			work, by a registered jobworker	
		own account or made on			shall be treated as the supply of	
		behalf of all his principals.			goods by the "principal"	
		Explanation 2 The supply			referred to in section	
		of goods, after completion			55, and the value of such goods	
		of job-work, by a			shall not be included in the	
		registered jobworker			aggregate turnover of the	
		shall be treated as the			registered job worker.	
		supply of goods by the			2. The following persons shall	
		"principal" referred to in			not be liable to registration –	
		section			(a) any person engaged	
		43A, and the value of such			exclusively in the business of	
		goods shall not be			supplying goods and/or	
		included in the aggregate			services that are not liable to tax	
		turnover of the			or are wholly exempt from tax	
		registered job worker.			under this Act;	
		2. Subject to the provisions			(b) an agriculturist, for the	
		of paragraph 1, every			purpose of agriculture.	
		person who, on the day			3. Subject to the provisions of	
		immediately preceding the			paragraph 1, every person who,	
		appointed day, is			on the day	
		registered or holds a			immediately preceding the	
		license under an			appointed day, is registered or	
		earlier law, shall be liable			holds a license under an	
		to be registered under this			earlier law, shall be liable to be	
		Act with effect from the			registered under this Act with	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		appointed			effect from the appointed	
		day.			day.	
		3. Where a business			4. Where a business carried on	
		carried on by a taxable			by a taxable person registered	
		person registered under			under this Act is	
		this Act is			transferred, whether on account	
		transferred, whether on			of succession or otherwise, to	
		account of succession or			another person as a	
		otherwise, to another			going concern, the transferee,	
		person as a going			or the successor, as the case	
		concern, the transferee, or			may be, shall be liable to be	
		the successor, as the case			registered with effect from the	
		may be, shall be liable to			date of such transfer or	
		be			succession.	
		registered with effect from			5. Notwithstanding anything	
		the date of such transfer			contained in paragraph 1 and 3	
		or succession.			above, in a case of	
		4. Notwithstanding			transfer pursuant to sanction of	
		anything contained in			a scheme or an arrangement for	
		paragraph 1 and 2 above,			amalgamation or, as	
		in a case of			the case may be, de-merger of	
		transfer pursuant to			two or more companies by an	
		sanction of a scheme or an			order of a High Court, the	
		arrangement for			transferee shall be liable to be	
		amalgamation or, as			registered, where required, with	
		the case may be, de-			effect from the date on	
		merger of two or more			which the Registrar of	
		companies by an order of a			Companies issues a certificate of	
		High Court, the			incorporation giving effect to	
		transferee shall be liable to			such order of the High Court.	
		be registered, where			6. Notwithstanding anything	
		required, with effect from			contained in paragraph 1 and 3	
		the date on			above, the following	
		which the Registrar of			categories of persons shall be	



	Old Model GST Law June 2016			New Model G	ST Law Nov 2016	Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		Companies issues a			required to be registered under	
		certificate of incorporation			this Act:	
		giving effect to			(i) persons making any inter-	
		such order of the High			State taxable supply,	
		Court.			irrespective of the threshold	
		5. Notwithstanding			specified under paragraph 1;	
		anything contained in			(ii) casual taxable persons,	
		paragraph 1 and 2 above,			irrespective of the threshold	
		the following			specified under paragraph 1;	
		categories of persons shall			(iii) persons who are required to	
		be required to be			pay tax under reverse charge,	
		registered under this Act:			irrespective of the	
		(i) persons making any			threshold specified under	
		inter-State taxable supply,			paragraph 1;	
		irrespective of the			(iv) persons who are required to	
		threshold			pay tax under sub-section (4) of	
		specified under paragraph			section 8,	
		1;			irrespective of the threshold	
		(ii) casual taxable persons,			specified under paragraph 1;	
		irrespective of the			(v) non-resident taxable	
		threshold specified under			persons, irrespective of the	
		paragraph 1;			threshold specified under	
		(iii) persons who are			paragraph 1;	
		required to pay tax under			(vi) persons who are required to	
		reverse charge,			deduct tax under section 46,	
		irrespective of the			whether or not	
		threshold specified under			separately registered under this	
		paragraph 1;			Act;	
		(iv) non-resident taxable			(vii) persons who are required to	
		persons, irrespective of			collect tax under 56, whether or	
		the threshold specified			not	
		under			separately registered under the	
		paragraph 1;			Act;	
		(v) persons who are			(viii) persons who supply goods	



ST Law June 2016		New Model (GST Law Nov 2016	Impact Analysis
Provision	Section (Sub- section)	Clause	Provision	
required to deduct tax under section 37; (vi) persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise, irrespective of the threshold specified under paragraph 1; (vii) input service distributor; (viii) persons who supply goods and/or services, other than branded services, through	(Sub- section)		and/or services on behalf of other taxable persons whether as an agent or otherwise, irrespective of the threshold specified under paragraph 1; (ix) input service distributor, whether or not separately registered under the Act; (x) persons who supply goods and/or services, other than supplies specified under sub-section (4) of section 8, through such electronic commerce operator who is required to collect tax at source	
electronic commerce operator, irrespective of the threshold specified in paragraph 1; (ix) every electronic commerce operator, irrespective of the threshold specified in paragraph 1; (x) an aggregator who supplies services under his brand name or his trade name, irrespective of the threshold specified in paragraph 1; and			under section 56, irrespective of the threshold specified in paragraph 1; (xi) every electronic commerce operator, irrespective of the threshold specified in paragraph 1; (xii) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person; and (xiii) such other person or class of persons as may be notified by the Central	
	required to deduct tax under section 37; (vi) persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise, irrespective of the threshold specified under paragraph 1; (vii) input service distributor; (viii) persons who supply goods and/or services, other than branded services, through electronic commerce operator, irrespective of the threshold specified in paragraph 1; (ix) every electronic commerce operator, irrespective of the threshold specified in paragraph 1; (x) an aggregator who supplies services under his brand name or his trade name, irrespective of the threshold specified in	ProvisionSection (Sub- section)required to deduct tax under section 37; (vi) persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise, irrespective of the threshold specified under paragraph 1; (vii) input service distributor; (viii) persons who supply goods and/or services, other than branded services, through electronic commerce operator, irrespective of the the threshold specified in paragraph 1; (ix) every electronic commerce operator, irrespective of the threshold specified in paragraph 1; (ix) an aggregator who supplies services under his brand name or his trade name, irrespective of the threshold specified in	ProvisionSection (Sub- section)Clauserequired to deduct tax under section 37; (vi) persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise, irrespective of the threshold specified under paragraph 1; (vii) input service distributor; (viii) persons who supply goods and/or services, other than branded services, through electronic commerce operator, irrespective of the the threshold specified in paragraph 1; (ix) every electronic commerce operator, irrespective of the threshold specified in paragraph 1; (x) an aggregator who supplies services under his brand name or his trade name, irrespective of the threshold specified inSection trade he he hereshold specified in paragraph 1; (x) an aggregator who supplies services under his brand name or his trade name, irrespective of the threshold specified in	ProvisionSection (Sub- section)ClauseProvisionrequired to deduct tax under section 37; (vi) persons who supply goods and/or services on behalf of other registered taxable persons whether as an agent or otherwise, irrespective of the threshold specified under paragraph 1; (vii) input service distributor; (viii) persons who supply goods and/or services, other than branded services, through electronic commerce operator, irrespective of the threshold specified in paragraph 1; (xi) wery electronic commerce operator, irrespective of the threshold specified in paragraph 1; (xi) every person supplying online information and database access or retrieval services from a place outside India to a person in India, other than a registered taxable person; and (Xiii) such other person; and (Xiiii) such other person; and (Xiiii) such other person; and



Old Model GST Law June 2016			New Model GST Law Nov 2016			Impact Analysis
Sec(Sub- Sec)	Clause	Provision	Section (Sub- section)	Clause	Provision	
		class of persons as may be notified by the Central Government or a State Government on the recommendations of the Council.			Government on the recommendation of the Council.	