

# RESOURCES ON GOODS AND SERVICE TAX – KERALA

## GST LAWS

101<sup>st</sup> CONSTITUTION AMENDMENT ACT, 2016

THE UNION TERRITORY GST ACT, 2017

THE INTEGRATED GST ACT, 2017

THE CENTRAL GST ACT, 2017

THE GST (COMPENSATION TO STATES) ACT, 2017

## GST SCHEDULES

SCHEDULE OF GST RATES FOR SERVICES

GST COMPENSATION CESS RATES

GST RATE SCHEDULE FOR GOODS

GST RATE SCHEDULE FOR CERTAIN GOODS

ADDENDUM TO GST RATE SCHEDULE

## STATE GST

THE KERALA GST ORDINANCE, 2017

THE KERALA GST RULES, 2017

STOCK AND CARRY FORWARD OF ITC TO GST

CIRCULAR 10 – EXCESS ITC CARRY FORWARD DURING 1ST QUARTER

GST FAQ - MALAYALAM

FAQ'S AND MCQ'S ON GST BY ICAI

MULTIPLE BUSINESS VERTICALS

## GST STATE NOTIFICATIONS

APPOINTED DATE ( SEC 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 AND 164 )

APPOINTED DATE ( SEC 6 to 9, 11 to 21, 31 to 41, 42, 43, 44 TO 50, 53 TO 138, 140 TO 145, 147 TO 163 AND 165 TO 174 )

COMMON GST ELECTRONIC PORTAL

REVERSE CHARGE LIABILITY - SEC 9(3)

OPTING COMPOSITION LEVY - SEC 10(1)

INTEREST RATES - SEC 50(1),50(3), 54(12), 56

RATE OF STATE GST – SEC 9(1)

GOODS WITH REVERSE CHARGE – SEC 9(3)

REFUND OF UN-UTILIZED ITC – SEC 54(3)(ii)

CSD CANTEEN NOTIFICATION – SEC 55

EXEMPTION ON SUPPLY TO CSD / URC – SEC 9

EXEMPTION ON INWARD SUPPLY – SEC 9(4)

EXEMPTION OF DEDUCTOR – SEC 9(4)

EXEMPTION FOR USED GOODS – Rule 32(5)

REVERSE CHARGEABLE GOODS AND SERVICES

FUNCTIONS OF PROPER OFFICERS UNDER GST

## GST EXEMPTIONS

IGST EXEMPTIONS/CONCESSIONS UNDER GST

IGST EXEMPTION UNDER GST

## GST ACCOUNTING

HEADS OF ACCOUNT UNDER GST