

27/7/24

Date

Page

UT = L₂ A D C O → Other Territory = EEZ

Lakshadweep
Daman & Diu
Chandigarh

Ladakh

Andaman and Nicobar

EEZ = Exclusive Economic Zone

	LOS	POS	Intra/Inter	GST
①	State A	State A	Intra-State	CGST + SGST
②	State A	State B	Inter-State	IGST
③	State A	UT	Inter-State	IGST
①	UTA	UTA	Intra-State	CGST + UTGST
②	UT A	UT B	Inter-State	IGST
③	UT A	State	Inter-State	IGST

Same State → CGST + SGST

Same UT → CGST + UTGST

Otherwise → IGST

No. of Acts

①	IGST Act, 17	= 1
②	CGST Act, 17	= 1
③	SGST Act, 17	= 31
④	UTGST Act, 17	= 1
⑤	GST Cess Act, 17	= 1
		<u>35</u>

→ S. 110 Short Title, Extent & Commencement

Central Goods & Services Tax Act, 17

It extends to

w.e.f

1.7.17

whole of India

India = 1.7.17

JK = 8.7.17