DEFINITION AND CONCEPT UNDER GST: SGST, CGST & IGST

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INTRODUCTION

• Present system of taxation

• What is GST?

• GST expected on 1st April, July 2017

• GST is a VAT on both Goods and Services

• GST is biggest indirect tax reform
ISSUES IN PRESENT SYSTEM

- Tax cascading
- Excise duty only upto manufacture
- States cannot impose service tax.

- Difficulty in ascertaining whether a transaction is ‘goods’ or ‘service’.
- Certain transactions include both goods and services
- No uniformity in VAT laws of different states.
Presently, taxable events are:

- Manufacture of goods,
- Sale of goods
- Rendering of services

Taxable event in GST is ‘supply of goods or services or both’
HOW GST WORK

- INTRA STATE SUPPLY - CGST + SGST

- INTERSTATE SUPPLY -- IGST = (CGST + SGST)

- IMPORT -- BCD + IGST
TAXES SUBSUMED UNDER CGST

- Central Excise Duty
- Additional Excise Duties
- The Excise Duty levied under the Medicinal and Toiletries Preparation Act
- Service Tax
- Additional Customs Duty, commonly known as Countervailing Duty (CVD)
- Special Additional Duty of Customs - 4% (SAD)
TAXES SUBSUMED UNDER SGST

- VAT/Sales tax, CST
- Entertainment tax *(other than levied by the local bodies)*
- Luxury tax
- Taxes on lottery, betting and gambling
- State Cesses and Surcharges in so far as they relate to supply of goods and services, and
- Purchase Tax, Entry tax, Octroi.
Taxes not merged in GST

- Stamp duty, vehicle tax, electricity duty.

- Existing practice of states levying tax to continue as far as beverages/items containing alcohol are concerned.

- Regarding petroleum products the present system of centre lying Excise Duty and states levying sales tax will continue.

- However, the Centre wants to introduce...
Utilisation of IGST Credit

- IGST first be utilized towards IGST and
- the amount remaining to be utilised towards the payment of CGST and SGST, in that order.

Utilisation of CGST Credit

- CGST first towards payment of CGST the amount remaining towards IGST.
- The ITC on account of CGST can not be utilized towards payment of SGST.
Utilisation of SGST Credit

SGST first utilized towards payment of SGST remaining, may be utilized towards the payment of IGST.

SGST CAN not be utilized towards payment of CGST.
Meaning and scope of supply
Supply includes—

all forms of supply of goods and/or services such as

- sale,
- transfer,
- barter,
- exchange,
- license,
- rental,
- lease or
(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.
Schedule II determines what is to be treated as a supply of goods or a supply of services.

The following shall neither be treated as supply of goods or supply of services:

- activities or transactions specified in schedule III; or
- 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,
“composite supply” -

- a supply 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 ordinary course of business one of which is a principle supply
“mixed supply” -

- two or more individual supplies of goods or services, or any combination thereof,

- made in conjunction with each other

- for a single price

- where such supply does not constitute a composite supply;
“principal supply”

- the supply of goods or services
- which constitutes the predominant element of a composite supply
- 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;
The tax liability on a composite or a mixed supply—

- a composite supply comprising two or more supplies, one of which is a principal supply, shall be treated as a supply of such principal supply;

- a mixed supply comprising two or more supplies shall be treated as supply of that particular supply which attracts the highest rate of tax.
“consideration” for supply of Goods/services

Includes

- any payment whether in money or otherwise
- whether by the recipient or by any other person;
- shall not include any subsidy given by the Central Government or a State Government

- the monetary value of any act or forbearance, whether or not voluntary,
- whether by the recipient or by any other person:
Under IGST Act

“supply” has the same meaning as assigned to it in section 3 of the CGST Act, 2016;
“agent” means and includes

- 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 and/or services on behalf of another, whether disclosed or not.
“aggregate turnover” means the aggregate value of all
taxable supplies,
exempt supplies,
exports of goods and/or services and
interstate supplies

of a person having the same PAN,
to be computed on all India basis and

excludes taxes, charged under CGST, SGST and IGST
“taxable person” shall have the meaning as assigned to it in section 10;
Section 10. Taxable person

- Taxable Person means a person who is registered or liable to be registered under Schedule V of this Act.

- A person
  - who has obtained or is required to obtain
  - more than one registration,
  - whether in one State or more than one State,
  - in respect of each such registration,
  - be treated as distinct persons.
SCHEDULE V

PERSONS LIABLE TO BE REGISTERED
1. Every supplier to register under 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:

However where he makes taxable supplies from any of the States specified in sub-clause (g) of clause (4) of Article 279A of the Constitution, threshold limit is ten lakh rupees.
2. 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:

(Special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand)
The aggregate turnover shall include:
- all supplies made
- whether on his own account or
- made on behalf of all his principals.

The supply of goods,
- after completion of job-work,
- by a registered job worker
- to be treated as the supply of goods
- by the “principal” and
- the same not to be included in the aggregate turnover of the registered job worker.
persons not liable to registration

(a) any person engaged exclusively in the business of supplying goods and/or services that are not liable to tax or are wholly exempt from tax under this Act;

(b) an agriculturist, for the purpose of agriculture.
“agriculture" includes

- floriculture,
- horticulture,
- sericulture,
- the raising of crops, grass or garden produce and
- also grazing,

does not include

- dairy farming,
- poultry farming,
- stock breeding,
(8) "agriculturist" means a person who cultivates land personally, for the purpose of agriculture.

"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;
3. Subject to threshold limit of twenty/ten lakh, 

- every person who, 
- on the day immediately preceding the appointed day, 
- is registered under an earlier law, 
- shall be liable to be registered under this Act with effect from the appointed day.
Transfer of business

- on account of succession or otherwise,

- to another person as a going concern,

- the transferee, or the successor,

- shall be liable to be registered with effect from the date of such transfer or succession.
Transfer pursuant to

- sanction of a scheme or an arrangement for amalgamation or, de-merger of two or more companies
- by an order of a High Court,
- the transferee is liable to be registered,
- with effect from the date on which the Registrar of Companies issues a certificate of incorporation
- giving effect to such order of the High Court
No Threshold limit for the following categories of persons

- (i) persons making any inter-State taxable supply
- (ii) casual taxable persons
  - “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
- (iii) persons who are required to pay tax under reverse charge
(vi) persons who are required to deduct tax under section 46, whether or not separately registered under this Act;

(vii) persons who are required to collect tax under 56, whether or not separately registered under the Act;

(viii) persons who supply goods and/or services on behalf of other taxable persons whether as an agent or otherwise,

(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 under section 56.
(xi) every electronic commerce operator for goods,

(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 Government or a State Government on the recommendation of the Council.
“taxable supply” means a supply of goods and/or services which is chargeable to tax under this Act;

“exempt supply” means supply of any goods and/or services which are not taxable under this Act

- Includes such supply of goods and/or services which attract nil rate of tax or
- which may be exempt from tax under section 11
Power to grant exemption from tax

- The Central or a State Government
  - on the recommendation of the Council,
  - exempt, goods and/or services of any specified description
  - from the whole or any part of the tax leviable thereon
  - with effect from the date of issue of notification or any date subsequent thereto

- The Central or a State Government
  - on the recommendation of the Council, by special order
  - exempt from payment of tax,
Under IGST Act

Supplies of goods and/or services in the course of inter-State trade or commerce
Subject to the provisions of section 7, supply of goods in the course of inter-State trade or commerce means any supply where the location of the supplier and the place of supply are in different States.

Subject to the provisions of section 9, supply of services in the course of inter-State trade or commerce means any supply where the location of the supplier and the place of supply are in different States.
Supply of goods in the course of import into the territory of India till they cross the customs frontiers of India shall be deemed to be a supply of goods in the course of inter-State trade or commerce.

Supply of services in the course of import into the territory of India shall be deemed to be a supply of services in the course of inter-State trade or commerce.
Supply of goods and/or services, when the supplier is located in India and the place of supply is outside India, shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce.

Supply of goods and/or services to or by a SEZ developer or an SEZ unit, shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce.
Any supply of goods and/or services in the taxable territory, not being an intra-State supply and not covered elsewhere in this section, shall be deemed to be a supply of goods and/or services in the course of inter-State trade or commerce.
(111) “zero-rated supply” means supply of any goods and/or services in terms of section 15–16 of the IGST Act 2016; and
Under IGST ACT

Section 16. Zero rated supply
“zero rated supply” means any of the following taxable supply of goods and/or services, Namely -

- (a) export of goods and/or services; or
- (b) supply of goods and/or services to a SEZ developer or an SEZ unit.

Credit of input tax may be availed for making zero-rated supplies, notwithstanding that such supply may be an exempt supply.
A registered taxable person exporting goods or services can claim refund under one of the following two options,

(a) a registered taxable person may export goods or services under bond,
   - without payment of IGST and
   - claim refund of unutilized input tax credit

(b) a registered taxable person may export goods or services
   - on payment of IGST and
   - claim refund of IGST paid
(4) The SEZ developer or SEZ unit receiving zero rated supply can claim refund of IGST paid by the registered taxable person on such supply.
“turnover in a State” means the aggregate value of

- all taxable supplies,
- exempt supplies,
- exports of goods and / or services
- inter-state supplies of goods and / or services made from the State
- excluding taxes, charged under the CGST Act, SGST Act and the IGST Act,
"associated enterprise" shall have the meaning assigned to it in section 92A of the Income Tax Act, 1961(43 of 1961);
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 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;

Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, of the other, shall be deemed to be related.
“business” includes -

(a) any trade, commerce, manufacture, profession, vocation, adventure, wager 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 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 such body (for a subscription or any other consideration) of the facilities or benefits to its members

(f) admission, for a consideration, of persons to any premises; and
(g) services 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;

(h) services provided by a race club by way of totalisator or a licence to book maker in such club;

any activity or transaction under taken 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
“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.
Factors that should be considered in determining whether products or services are related include:

- a) The nature of the products or services
- b) The nature of the production processes
- c) The type of class of customer 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
“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
“capital goods” means 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.
“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;
“continuous supply of goods” means

- a supply of goods which is provided,
- continuously or on recurrent basis,
- for which the supplier invoices the recipient on a regular or periodic basis;
“continuous supply of services” means

- a supply of services which is provided
- continuously or on recurrent basis
- for a period exceeding three months with periodic payment obligations and
- includes supply of such service as the Central or a State Government may, specify;
“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;
Export/Import of Goods/Services defined under IGST act
Section 2(5) “export of goods” with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India.
“export of services” means the supply of any service when

- (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 and recipient of service are not merely establishments of a distinct person in accordance
Section 5 Explanation 1:

For the purposes of this Act,

- (i) an establishment of a person in India and any of his other establishments outside India, or

- (ii) an establishment of a person in a State and any of his other establishments outside that State, shall be treated as establishments of distinct persons.
“import of goods” means bringing goods into India from a place outside India;

“import of service” means the supply of any service, where

- (a) the supplier of service is located outside India,
- (b) the recipient of service is located in India, and
- (c) the place of supply of service is in India;
"electronic commerce’ means

■ supply of goods and/or services including digital products
■ over digital or electronic network;

"electronic commerce operator” means

■ any person who owns, operates or manages digital or electronic facility or platform for electronic commerce;
“government” means

- Central Government and its departments,
- State Government and its departments
- Union territory and its departments,

not to 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;
“**goods**” means every kind of movable property

Other than money and securities

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;
“money” means

- Indian legal tender or
- any foreign currency,
- cheque,
- promissory note,
- bill of exchange,
- letter of credit,
- draft,
- pay order,
- traveller cheque,
“securities” shall have meaning assigned to it in sub-section (h) of section 2 of the Securities Contracts (Regulation) Act, 1956 (42 of 1956);
sub-section (h) of section 2 of the Securities Contracts (Regulation) Act, 1956

“securities”— include

- shares, scrips, stocks, bonds, debentures, debenture stock or other marketable securities of a like nature in or of any incorporated company or other body corporate;

- (ia) derivative;
Any certificate or instrument issued to an investor by any issuer being a special purpose distinct entity which possesses any debt or receivable, including mortgage debt, assigned to such entity, and acknowledging beneficial interest of such investor in such debt or receivable, including mortgage debt, as the case may be;
Government securities;

such other instruments as may be declared by the Central Government to be securities; and]

rights or interest in securities;
"securities" shall not include

- any unit linked insurance policy or
- scrips or
- any such instrument or
- Unit,
- which provides a combined benefit risk on the life of the persons and investment by such persons and
- issued by an insurer
“actionable claim” shall have the meaning assigned to it in section 3 of the Transfer of Property Act.

Section 3 of the Transfer of Property Act, means a claim to any debt, other than a debt secured by

- mortgage of immovable property or
- by hypothecation or pledge of movable property, or
- to any beneficial interest in movable property not in the possession, either actual or constructive, of the claimant.
“services” means anything other than goods;

- include transactions in money but does not include money and securities;

Services does not include transaction in money

- other than an activity relating to the use of money or its conversion by cash

- from one form, currency or denomination, to another form, currency or denomination

- for which a separate consideration is charged
SCHEDULE II

MATTERS TO BE TREATED AS SUPPLY OF GOODS OR SERVICES.

SCHEDULE III

ACTIVITIES OR TRANSACTIONS WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES

SCHEDULE IV

ACTIVITIES OR TRANSACTIONS UNDERTAKEN BY THE CENTRAL GOVERNMENT, A STATE GOVERNMENT OR ANY LOCAL AUTHORITY WHICH SHALL BE TREATED NEITHER AS A SUPPLY OF GOODS NOR A SUPPLY OF SERVICES
“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 service” means any service used or intended to be used by a supplier in the course or furtherance of business
"input tax“ 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 RCM

does not include the tax paid under Composition Scheme

“input tax credit” means credit of ‘input tax’ as defined above
Under IGST Act

“input tax” means

- IGST including that on import of goods,
- CGST or
- SGST

charged on any supply of goods and/or services to him

includes the tax payable under RCM (under sub-section (2) of section 5,)

but does not include the tax paid under section 9 of the CGST/SGST Act;
“inward supply” mean receipt of goods and/or services whether by purchase, acquisition or any other means and whether or not for any consideration;

“output tax” 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;
Under IGST Act

“output tax” means the IGST chargeable under the Act on taxable supply of goods and/or services made by him or his agent and

- excludes tax payable by him on reverse charge basis;
“outward supply” shall mean

supply of goods or services, whether by

- sale,
- transfer,
- barter,
- exchange,
- licence,
- rental,
- lease or
- disposal or

any other means
“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);

(m) trust; and

(n) every artificial juridical person, not falling within any of the preceding sub-clauses;
“recipient” of supply of goods and/or services means-

(a) where a consideration is payable 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,
“removal”, in relation to goods, means -

(a) dispatch of the goods for delivery by the supplier thereof or by any other 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;
“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;

Section 8 (3) The Central or a State Government may, on the recommendation of the Council, by notification, 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 recipient of such goods and/or services.
“valid return” means a return furnished under sub-section (1) of section 34 on which self-assessed tax has been paid in full;
Definitions under IGST Act
“appropriate State”, in relation to a taxable person, means that State where he is registered or liable to be registered under section 23 of the Central Goods and Services Tax Act, 2016.

“customs frontiers of India” means the limits of the area of a customs station as defined in section 2 of the Customs Act, 1962 (52 of 1962) in which imported goods are ordinarily kept before clearance by customs authorities;
“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);
Territorial waters,

The limit of the territorial waters is the line every point of which is at a distance of twelve nautical miles from the nearest point of the appropriate baseline.
Continental shelf,

- comprises the seabed and subsoil of the submarine areas that extend beyond the limit of its territorial waters
- throughout the natural prolongation of its land territory
- to the outer edge of the continental margin or to a distance of two hundred nautical miles from the baseline
- referred to in sub-section (2) of section 3 where the outer edge of the continental margin does not extend up to that distance.
Exclusive Economic Zone

- is an area beyond and adjacent to the territorial waters,
- the limit of such zone is two hundred nautical miles from the baseline referred to in subsection (2) of section 3.
any other Maritime Zone as defined in the
- Territorial Waters,
- Continental Shelf,
- Exclusive Economic,
- Zone and other Maritime Zones Act, 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;
“intermediary” means

- a broker, an agent or any other person, by whatever name called,

- who arranges or facilitates the supply of a service (hereinafter called the ‘main’ service) or the supply of goods,

- between two or more persons,

- but does not include a person who supplies the main service or supplies the goods on his account;
“location of the recipient of services”-

(a) where a supply is received at a place of business for which registration has been obtained, the location of such place of business;

(b) where a supply is received at a place other than the registered place of business, the location of such establishment;
(c) where a supply is received at more than one establishment, the location of the establishment most directly concerned with the receipt of the supply; and

(d) in absence of such places, the location of the usual place of residence of the recipient;

“usual place of residence” means

- in case of an individual, the place where he ordinarily resides;

- in other cases, the place where the person, is otherwise incorporated or otherwise legally constituted.
“location of the supplier of services”

where a supply is made from the registered place of business, the location of such place of business;

where a supply is made from a place other than the registered place of business, the location of such establishment;
where a supply is made from more than one establishment, the location of the establishment most directly concerned with the provision of the supply; and

in absence of such places, the location of the usual place of residence of the supplier;

“usual place of residence” means

(a) in case of an individual, the place where he ordinarily resides;

(b) in other cases, the place where the person, being a body corporate, is incorporated or otherwise legally constituted.
“non-taxable online recipient” means

- Government,
- a local authority,
- a governmental authority,
- an individual or a
- any person not registered under section 23 of the CGST Act, 2016

- receiving online information and database access or retrieval services
- in relation to any purpose other than commerce, industry or any other business or profession, located in taxable territory;
“online information and database access or retrieval services”-

- services whose delivery is mediated by information technology over the internet or an electronic network
- the nature of which renders their supply essentially automated and
- involving minimal human intervention, and
- impossible to ensure in the absence of information technology includes electronic services
electronic services such as

- advertising on the internet;
- providing cloud services;
- provision of e-books, movie, music, software and other intangibles via telecommunication networks or internet;
- providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;
- online supplies of digital content (movies, television shows, music, etc.);
- digital data storage; and
Place of business is same as SGST/CGST

“Place Of Business” includes

- 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;

- a place where a taxable person maintains his books of account; or

- a place where a taxable person is engaged in business through an agent, by whatever name
“State” means------

“tourist” means a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes;

“zero-rated supply” shall have the meaning assigned to it under section 45; 16