

PART - II

[INTEGRATED GST LAW]

[9]

INTEGRATED GOODS AND SERVICES TAX ACT, 2017

¹(No. 13 of 2017)

An Act to make a provision for levy and collection of tax on inter-State supply of goods or services or both by the Central Government and for matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Sixty-eighth year of the Republic of India as follows:-

CHAPTER - I

PRELIMINARY

Section 1 : Short title, extent and commencement

- (1) This Act may be called the Integrated Goods and Services Tax Act, 2017.
- (2) It shall extend to the whole of India ²[****].
- (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

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 Received the Assent of President of India on 12-04-2017 and published in Gazette of India on 12-04-2017. Enforced w.e.f. 22-06-2017.

² The words "except the State of Jammu and Kashmir." omitted by the IGST (Extension to Jammu and Kashmir) Act, 2017 (No. 27 of 2017) w.e.f. 08-07-2017.