

[Central GST Act]

The Central Goods and Services Tax Act, 2017

¹(No. 12 of 2017)

An Act to make a provision for levy and collection of tax on intra-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 Central Goods and Service Tax Act, 2017.
- (2) It extends to the whole of India ²[****]
- (3) It shall come into force on such date as the Central Government may, by ³notification 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.

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- ¹ Received the Assent of President of India on 12-04-2017 and published in Gazette of India on 12-04-2017.
 - ² The words "except the State of Jammu and Kashmir." omitted by CGST (Extension to Jammu and Kashmir) Act, 2017 (No. 26 of 2017) w.e.f. 08-07-2017.
 - ³ **Refer Notification No. 1/2017-Central Tax, dt. 19-06-2017**—sections 1, 2, 3, 4, 5, 10, 22, 23, 24, 25, 26, 27, 28, 29, 30, 139, 146 and 164 of the said Act shall come into force w.e.f. 22nd day of June, 2017.
Notification No. 9/2017-Central Tax, dt. 28-06-2017—sections 6 to 9, 11 to 21, 31 to 41, 42 except the proviso to sub-section (9) of sections 42, 43 except the proviso to sub-section (9) of sections 43, 44 to 50, 53 to 138, 140 to 145, 147 to 163, 165 to 174 of the said Act, shall come into force w.e.f. 1st day of July, 2017.
Notification No. 50/2018-Central Tax, dt. 13-09-2018—Date of enforcement of section 51 is 01-10-2018.
Notification No. 51/2018-Central Tax, dt. 13-09-2018—Date of enforcement of section 52 is 01-10-2018.