

PART – IV

[GST (Compensation to States) Law]

[19]

Goods and Services Tax (Compensation to States) Act, 2017

¹(No.15 of 2017)

An Act to provide for compensation to the States for the loss of revenue arising on account of implementation of the goods and services tax in pursuance of the provisions of the Constitution (One Hundred and First Amendment) Act, 2016.

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

Section 1 : Short title, extent and commencement

- (1) This Act may be called the Goods and Services Tax (Compensation to States) Act, 2017.
 - (2) It extends to the whole of India.
 - (3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint.
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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. Enforced w.e.f. 22-06-2017.