



Lawgics

By Nidhi, Advocate



Serial No. 001
Dt.: 01-01-2023



Section 1 of CGST Act, 2017

1. Short title, extent and commencement.

- (1) This Act may be called the Central Goods and Services Tax 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:

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

Our Interpretation

Section	
Section 1(1)	Short title: This Act may be called the Central Goods and Services Tax Act, 2017.
Section 1(2)	Applicability of the Act: It extends to the whole of India including the State of Jammu and Kashmir. The words —except the State of Jammu and Kashmir were omitted w.e.f. 08-07- 2017 by CGST (Extension to Jammu and Kashmir) Act, 2017, vide Ministry of Law and Justice Notification dt. 24-08-2017 meaning thereby that in Jammu & Kashmir it was extended w.e.f 08.07.2017.
Section 1(3)	Effective Date of application of provisions of the Act: <u>The following provisions are effective from 22.06.2017:</u> <ul style="list-style-type: none">• Section 1 & 2 (Preliminary)• Section 3 to 5 (Administration)• Section 10 (Composition Levy)• Section 22 to 30 (Registration)• Section 139 (Migration)• Section 146 (Common Portal)• Section 164 (Government powers to make rules) <u>The following provisions are effective from 01.10.2018:</u><ul style="list-style-type: none">• Section 51 (TDS provisions)• Section 52 (TCS provisions) All the Remaining Sections are effective from 01.07.2017.

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