

# E-Book on Terms Defined under GST Law

CA. Ashok Batra



## INTRODUCTION

In order to carefully grasp and properly understand the Goods and Services Tax (GST), it becomes essential not only for indirect taxes professionals but for the tax administrators to have the knowledge of the precise meanings of the various terms used in the GST Acts, Rules and Notifications etc. Further, as GST Law is still evolving and Government is frequently issuing new Notifications and Circulars to redress the issues of the all the concerned stakeholders, keeping track of meanings of the various terms becomes really an uphill task. Keeping in mind the practical difficulty of the tax professionals and tax administrators, a modest attempt has been made to make an all-inclusive list, consisting of the following:

<b>(a)</b>	Meanings of various terms defined in the CGST Act, 2017, IGST Act, 2017 and GST(Compensation to States) Act, 2017
<b>(b)</b>	Meanings of various terms defined in the CGST Rules, 2017, IGST Rules 2017 and GST(Compensation to States) Rules, 2017
<b>(c)</b>	Meanings of various terms whose cross-reference has been given in above -mentioned GST Acts and Rules, for instance terms defined in Transfer of Property Act, 1882, Advocates Act, 1961, Companies Act, 2013, Foreign Trade Policy 2015-20
<b>(d)</b>	Meanings of important terms defined in the General Clauses Act, 1897
<b>(e)</b>	Important terms defined in Law Dictionaries such as Black's Law Dictionary, Advanced Law Lexicon
<b>(f)</b>	Important terms defined in Other online and offline Dictionaries for instance, Oxford Online Dictionary, Collins Online Dictionary, Oxford Advanced Learner's Dictionary, Collins Co Build Dictionary

It is sincerely hoped that this E-Book becomes a quick source for reference and consequently save the precious time of the readers.

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<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
1.	<b>Abandoned</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Deserted, discarded, forsaken, vacant
2.	<b>Abet</b>	<u><i>Oxford Online Dictionary</i></u> Assist, help, support, back, encourage <u><i>Section 3(1) of the General Clauses Act, 1897</i></u> "Abet", with its grammatical variations and cognate expressions, shall have the same meaning as in the Indian Penal Code.
3.	<b>Access</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Right of entry, admission, right to use
4.	<b>Account</b>	<u><i>Explanation (a) to Sec. 13(8) of the IGST Act, 2017</i></u> "Account" means an account bearing interest to the depositor, and includes a non-resident external account and a non-resident ordinary account
5.	<b>Act</b>	<u><i>Explanation (a) to Rule 97 of the CGST Rules, 2017</i></u> 'Act' means the Central Goods and Services Tax Act, 2017 or the Central Excise Act, 1944 as the case may be <u><i>Advanced Law Lexicon</i></u> Something done; the process of doing or performing <u><i>Section 3(2) of the General Clauses Act, 1897</i></u> "Act", used with reference to an offence or a civil wrong, shall include a series of acts, and words which refer to acts done extend also to illegal omissions
6.	<b>A complete tax period</b>	<u><i>N. No. 85/2020-CT, dated 10.11.2020</i></u> "A complete tax period" means a tax period in which the person is registered from the first day of the tax period till the last day of the tax period
7.	<b>Actionable claim</b>	<u><i>Section 2(1) of the CGST Act, 2017</i></u> "Actionable claim" shall have the same meaning as assigned to it in section 3 of the Transfer of Property Act, 1882 <u><i>Section 3 of the Transfer of Property Act, 1882</i></u> "Actionable claim" 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, which the civil courts recognize as affording grounds for relief, whether such debt or beneficial interest be existent, accruing, conditional or contingent.
8.	<b>Additions</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Add-ons, accompaniments, added extras
9.	<b>Admission</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Fee, charge, price, Entry fee, Ticket price
10.	<b>Address of delivery</b>	<u><i>Section 2(2) of the CGST Act, 2017</i></u> "address of delivery" means the address of the recipient of goods or services or both indicated on the tax invoice issued by a registered person for delivery of such goods or services or both
11.	<b>Address on record</b>	<u><i>Section 2(3) of the CGST Act, 2017</i></u> "Address on record" means the address of the recipient as available in the records of the supplier
12.	<b>Adjudicating authority</b>	<u><i>Section 2(4) of the CGST Act, 2017</i></u> <u><i>For 01.07.2017 to 31.01.2019</i></u> "Adjudicating Authority" means any authority, appointed or authorised to pass any order or decision under this Act, <i>but does not include the Central</i>

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

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		<p><i>Board of Excise and Customs</i>, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority and the Appellate Tribunal.</p> <p><u>For 01.02.2019 to a date immediately preceding the date to be notified</u>  <i>Adjudicating Authority</i>” means any authority, appointed or authorised to pass any order or decision under this Act, <i>but does not include the Central Board of Indirect Taxes and Customs</i>, the Revisional Authority, the Authority for Advance Ruling, the Appellate Authority for Advance Ruling, the Appellate Authority, the Appellate Tribunal and <u>the Authority</u> referred to in sub-section (2) of section 171</p> <p><u>With effect from a date to be notified-</u> <i>Section 92 of the Finance (No. 2) Act, 2019</i>  <i>“Adjudicating Authority”</i> means any authority, appointed or authorised to pass any order or decision under this Act, but does not include the Central Board of Indirect Taxes and Customs, the Revisional Authority, the Authority for Advance Ruling, <i>the National Appellate Authority for Advance Ruling</i>, the Appellate Authority for Advance Ruling, the Appellate Authority, the Appellate Tribunal and the Authority referred to in sub-section (2) of section 171</p>												
13.	<b>Adjusted Total Turnover</b>	<p><u>Rule 89(4) of the CGST Rules, 2017</u>  <u>For 01.07.2017 to 22.10.2017</u>  <i>“Adjusted Total Turnover”</i> means the turnover in a State or a Union territory, as defined under sub-section (112) of section 2, excluding the value of exempt supplies other than zero-rated supplies, during the relevant period-</p> <p><u>For 23.10.2017 to 03.09.2018 –N. No. 03/2018-CT, dated 23.01.2018</u>  <i>“Adjusted Total turnover”</i> means the turnover in a State or a Union territory, as defined under sub-section (112) of section 2, excluding–</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>The value of exempt supplies other than zero-rated supplies; and</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>The turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any, during the relevant period</td> </tr> </table> <p><u>With effect from 04.09.2018 –N. No. 39/2018-CT, dated 04.09.2018</u>  <i>“Adjusted Total Turnover”</i> means the sum total of the value of-</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>The turnover in a State or a Union territory, as defined under clause (112) of section 2, <u>excluding</u> the turnover of services; and</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>The turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, <u>excluding-</u></td> </tr> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>The value of exempt supplies other than zero-rated supplies; and</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>The turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period</td> </tr> </table>	(a)	The value of exempt supplies other than zero-rated supplies; and	(b)	The turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both, if any, during the relevant period	(a)	The turnover in a State or a Union territory, as defined under clause (112) of section 2, <u>excluding</u> the turnover of services; and	(b)	The turnover of zero-rated supply of services determined in terms of clause (D) above and non-zero-rated supply of services, <u>excluding-</u>	(i)	The value of exempt supplies other than zero-rated supplies; and	(ii)	The turnover of supplies in respect of which refund is claimed under sub-rule (4A) or sub-rule (4B) or both, if any, during the relevant period
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14.	<b>Advance authorisation</b>	<p><u>Explanation 1 to N. No. 48/2017-CT, dated 18.10.2017</u>  <u>For 01.07.2017 to 14.01.2019</u>  <i>“Advance Authorisation”</i> means an Authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs <i>on pre-import basis</i> for physical exports</p>												

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		<p><u><i>With effect from 15.01.2019 – N. No. 01/2019-CT, dated 15.01.2019</i></u>  “Advance Authorisation” means an Authorisation issued by the Director General of Foreign Trade under Chapter 4 of the Foreign Trade Policy 2015-20 for import or domestic procurement of inputs for physical exports  <u><i>Chapter 4 of the Foreign Trade Policy 2015-20</i></u>  “Advance Authorization” means-</p> <table border="1"> <tr> <td>(a)</td> <td>Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed/utilized in the process of production of export product, may also be allowed.</td> </tr> <tr> <td>(b)</td> <td>Advance Authorisation is issued for inputs in relation to resultant product, on the following basis:</td> </tr> <tr> <td>(i)</td> <td>As per Standard Input Output Norms (SION) notified (available in Hand Book of Procedures); OR</td> </tr> <tr> <td>(ii)</td> <td>On the basis of self-declaration as per paragraph 4.07 of Handbook of Procedures</td> </tr> </table>	(a)	Advance Authorisation is issued to allow duty free import of input, which is physically incorporated in export product (making normal allowance for wastage). In addition, fuel, oil, catalyst which is consumed/utilized in the process of production of export product, may also be allowed.	(b)	Advance Authorisation is issued for inputs in relation to resultant product, on the following basis:	(i)	As per Standard Input Output Norms (SION) notified (available in Hand Book of Procedures); OR	(ii)	On the basis of self-declaration as per paragraph 4.07 of Handbook of Procedures
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15.	<b>Advance ruling</b>	<p><u><i>Section 95(a) of the CGST Act, 2017</i></u>  <u><i>For 01.07.2017 to a date immediately preceding the date to be notified later</i></u>  “Advance ruling” means a decision provided by the Authority or the Appellate Authority to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100, in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant  <u><i>With effect from a date to be notified</i></u>  “Advance Ruling” means a decision provided by the Authority or the Appellate Authority <u><i>or the National Appellate Authority</i></u> to an applicant on matters or on questions specified in sub-section (2) of section 97 or sub-section (1) of section 100 <u><i>or of section 101C</i></u> in relation to the supply of goods or services or both being undertaken or proposed to be undertaken by the applicant</p>								
16.	<b>Adventure</b>	<p><u><i>Cambridge Dictionary</i></u>  Adventure is an unusual, exciting, and possibly dangerous activity</p>								
17.	<b>Advertisement</b>	<p><u><i>Paragraph 2(a) of Services Exemption N. No. 12/2017-CT(R), 28.06.2017</i></u>  “Advertisement” means any form of presentation for promotion of, or bringing awareness about, any event, idea, immovable property, person, service, goods or actionable claim through newspaper, television, radio or any other means but does not include any presentation made in person</p>								
18.	<b>Advocate</b>	<p><u><i>Paragraph 2(b) of Services Exemption N. No. 12/2017-CT(R), 28.06.2017</i></u>  “Advocate” has the same meaning as assigned to it in clause (a) of sub-section (1) of section 2 of the Advocates Act, 1961  <u><i>Section 2(1)(a) of the Advocates Act, 1961</i></u>  “Advocate” means an advocate entered in any roll under the provisions of this Act</p>								
19.	<b>Affidavit</b>	<p><u><i>Section 3(3) of the General Clauses Act, 1897</i></u>  “Affidavit” shall include affirmation and declaration in the case of persons by law allowed to affirm or declare instead of swearing</p>								

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20.	<b>Affordable residential apartment</b>	<p><u>Paragraph 4(xvi) of services rate N. No. 11/2017-CT(R), dated 28.06.2017[as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</u>                      “Affordable residential apartment” shall mean, —</p> <table border="1"> <tr> <td>a</td> <td> <p>A residential apartment in a project which commences on or after 1st April, 2019, or in an ongoing project in respect of which the promoter has not exercised option in the prescribed form to pay central tax on construction of apartments at the rates as specified for item (i.e.) or (if) against serial number 3, as the case may be, having carpet area not exceeding 60 square meter in <i>metropolitan cities</i> or 90 square meter in cities or towns other than metropolitan cities and for which the <i>gross amount charged</i> is not more than forty five lakhs rupees.</p> <p>For the purpose of this clause, —</p> <table border="1"> <tr> <td>(i)</td> <td> <p><i>Metropolitan cities</i> are Bengaluru, Chennai, Delhi NCR (limited to Delhi, Noida, Greater Noida, Ghaziabad, Gurgaon, Faridabad), Hyderabad, Kolkata and Mumbai (whole of MMR) with their respective geographical limits prescribed by an order issued by the Central or State Government in this regard;</p> </td> </tr> <tr> <td>(ii)</td> <td> <p><i>Gross amount</i> shall be the sum total of: —</p> <table border="1"> <tr> <td>A</td> <td>Consideration charged for the services specified at item (i) and (ice) in column (3) against S.No.3 in the Table;</td> </tr> <tr> <td>B</td> <td>Amount charged for the transfer of land or undivided share of land, as the case may be including by way of lease or sub lease; 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21.	<b>Agent</b>	<p><u>Section 2(5) of the CGST Act, 2017</u>                      “Agent” means a person, including a factor, broker, commission agent, arcadia, del cruder agent, an auctioneer or any other mercantile agent, by whatever name called, who carries on the business of supply or receipt of goods or services or both on behalf of another</p>														
22.	<b>Aggregate turnover</b>	<p><u>Explanation (i) to Section 22 of the CGST Act, 2017</u>                      The expression “aggregate turnover” shall include all supplies made by the taxable person, whether on his own account or made on behalf of all his principals</p> <p><u>-Section 2(6) of the CGST Act, 2017</u>                      “Aggregate turnover” means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person</p>														

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		on reverse charge basis), exempt supplies, exports of goods or services or both and interstate supplies of persons having the same Permanent Account Number, to be computed on all India basis but excludes central tax, State tax, Union territory tax, integrated tax and cess						
23.	<b>Agricultural extension</b>	<u><i>Paragraph 4(vi) of services rate N. No. 11/2017-CT(R), dated 28.06.2017</i></u> “Agricultural extension” means application of scientific research and knowledge to agricultural practices through farmer education or training						
24.	<b>Agricultural produce</b>	<u><i>Paragraph 2(d) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> “Agricultural produce” means any produce out of cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fiber, fuel, raw material or other similar products, on which either no further processing is done or such processing is done as is usually done by a cultivator or producer which does not alter its essential characteristics but makes it marketable for primary market						
25.	<b>Agricultural produce marketing committee or board</b>	<u><i>Paragraph 4(viii) of services rate N. No. 11/2017-CT(R), 28.06.2017</i></u> “Agricultural Produce Marketing Committee or Board” means any committee or board constituted under a State law for the time being in force for the purpose of regulating the marketing of agricultural produce						
26.	<b>Agriculturist</b>	<u><i>Section 2(7) of the CGST Act, 2017</i></u> “Agriculturist” means an individual or a Hindu Undivided Family who undertakes cultivation of land— <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>by own Labour, or</td> </tr> <tr> <td>(b)</td> <td>by the Labour of family, or</td> </tr> <tr> <td>(c)</td> <td>by servants on wages payable in cash or kind or by hired Labour under personal supervision or the personal supervision of any member of the family</td> </tr> </table>	(a)	by own Labour, or	(b)	by the Labour of family, or	(c)	by servants on wages payable in cash or kind or by hired Labour under personal supervision or the personal supervision of any member of the family
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(b)	by the Labour of family, or							
(c)	by servants on wages payable in cash or kind or by hired Labour under personal supervision or the personal supervision of any member of the family							
27.	<b>Aircraft</b>	<u><i>Paragraph 2(f) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> “Aircraft” has the same meaning as assigned to it in clause (1) of section 2 of the Aircraft Act, 1934 <u><i>Section 2(1) of the Aircraft Act, 1934</i></u> “Aircraft” means any machine which can derive support in the atmosphere from reactions of the air, other than reactions of the air against the earth’s surface and includes balloons, whether fixed or free, airships, kites, gliders and flying machines.						
28.	<b>Airport</b>	<u><i>Paragraph 2(g) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> “Airport” has the same meaning as assigned to it in clause (b) of section 2 of the Airports Authority of India Act, 1994 <u><i>Section 2(b) of the Airports Authority of India Act, 1994</i></u> “Airport” means a landing and taking off area for aircrafts, usually with runways and aircraft maintenance and passenger facilities and includes aerodrome as defined in clause (2) of section 2 of the Aircraft Act, 1934 <u><i>Section 2(2) of the Aircraft Act, 1934</i></u> “Aerodrome” means any definite or limited ground or water area intended to be used, either wholly or in part, for the landing or departure of aircraft, and includes all buildings, sheds, vessels, piers and other structures thereon or appertaining thereto;						
29.	<b>Allow/Allowing</b>	<u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u> Let, permit, agree to, consent to						
30.	<b>Alteration</b>	<u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u> Change, Modification, Amendment, Adaption						

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>								
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>						
		<u><i>Collins Co Build Dictionary [2006 Edition]</i></u> (a) An alteration is a change in or to something; (b) The alteration of something is the process of changing it						
		<u><i>Webster's new world dictionary and thesaurus</i></u> (a) An altering or being altered (b) The result of this; change						
31.	<b>Almirah</b>	<u><i>Cambridge English Dictionary</i></u> A cupboard or wardrobe that is not fixed to a wall						
32.	<b>All proceedings in respect of the said notice</b>	<u><i>Explanation (i) to Sections 73 and 74 of the CGST Act, 2017</i></u> The expression “all proceedings in respect of the said notice” shall not include proceedings under section 132						
33.	<b>Amount</b>	<u><i>Explanation to Rule 98 of the CGST Rules, 2017</i></u> The expression “amount” shall include the amount of integrated tax, central tax, State tax or Union territory tax and cess payable in respect of the transaction						
34.	<b>Anatomy</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Composition, Structure						
35.	<b>Ancillary</b>	<u><i>Merriam Webster Dictionary</i></u> Providing something additional to a main part or function						
36.	<b>Annuity</b>	<u><i>Dictionary.com</i></u> A fixed sum of money paid to someone each year, typically for the rest of their life						
37.	<b>Apartment</b>	<u><i>Paragraph 4(xiv) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</i></u> “Apartment” shall have the same meaning as assigned to it in clause (e) of section 2 of the Real Estate (Regulation and Development) Act, 2016						
38.	<b>Apartment booked on or before the 31st March, 2019</b>	<u><i>Paragraph 4(xiii) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</i></u> “Apartment booked on or before the 31st March, 2019” shall mean an apartment which meets all the following three conditions, namely— <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>part of supply of construction of which has time of supply on or before the 31st March, 2019 and</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019</td> </tr> </table>	(a)	part of supply of construction of which has time of supply on or before the 31st March, 2019 and	(b)	at least one instalment has been credited to the bank account of the registered person on or before the 31st March, 2019 and	(c)	an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019
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(c)	an allotment letter or sale agreement or any other similar document evidencing booking of the apartment has been issued on or before the 31st March, 2019							
39.	<b>Appellate Authority</b>	<u><i>Section 2(8) of the CGST Act, 2017</i></u> “Appellate Authority” means an authority appointed or authorized to hear appeals as referred to in section 107 <u><i>Sections 107(1) and 107(2) of the CGST Act, 2017</i></u> Any person aggrieved by any decision or order passed under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act by an adjudicating authority may appeal to such Appellate Authority as may be prescribed within three months from the date on which the said decision or order is communicated to such person- <b>Section 107(1)</b> The Commissioner may, on his own motion, or upon request from the Commissioner of State tax or the Commissioner of Union territory tax, call for and examine the record of any proceedings in which an adjudicating						



**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source										
		<p>authority has passed any decision or order under this Act or the State Goods and Services Tax Act or the Union Territory Goods and Services Tax Act, for the purpose of satisfying himself as to the legality or propriety of the said decision or order and may, by order, direct any officer subordinate to him to apply to the Appellate Authority within six months from the date of communication of the said decision or order for the determination of such points arising out of the said decision or order as may be specified by the Commissioner in his order – <b>Section 107(2)</b></p> <p><u>Section 95(b) of the CGST Act, 2017</u>                      “Appellate Authority” means the Appellate Authority for Advance Ruling constituted under section 99</p> <p><u>Section 99 of the CGST Act, 2017</u>                      Appellate Authority for Advance Ruling.—Subject to the provisions of this Chapter, for the purposes of this Act, the Appellate Authority for Advance Ruling constituted under the provisions of a State Goods and Services Tax Act or a Union Territory Goods and Services Tax Act shall be deemed to be the Appellate Authority in respect of that State or Union territory.</p>										
40.	<b>Appellate Tribunal</b>	<p><u>Section 2(9) of the CGST Act, 2017/Rule 2(1)(a) of the GST Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019</u>                      “Appellate Tribunal” means the Goods and Services Tax Appellate Tribunal constituted under Section 109</p> <p><u>Section 109(1) of the CGST Act, 2017</u>                      The Government shall, on the recommendations of the Council, by notification, constitute with effect from such date as may be specified therein, an Appellate Tribunal known as the Goods and Services Tax Appellate Tribunal for hearing appeals against the orders passed by the Appellate Authority or the Revisional Authority</p>										
41.	<b>Applicable Tax</b>	<p><u>Explanation to Chapter XVII of the CGST Rules which deals with “inspection, search and seizure”</u>                      For the purposes of the rules under the provisions of this Chapter, the “applicable tax” shall include central tax and State tax or central tax and the Union territory tax, as the case may be and the cess, if any, payable under the Goods and Services Tax (Compensation to States) Act, 2017</p>										
42.	<b>Applicant</b>	<p><u>Section 95(c) of the CGST Act, 2017</u>                      “Applicant” means any person registered or desirous of obtaining registration under this Act</p> <p><u>Explanation (b) to Rule 97 of the CGST Rules, 2017</u>                      ‘Applicant’ means,</p> <table border="1"> <tbody> <tr> <td>(i)</td> <td>The Central Government or State Government;</td> </tr> <tr> <td>(ii)</td> <td>Regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;</td> </tr> <tr> <td>(iii)</td> <td>Any agency or organisation, engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 or under any other law for the time being in force;</td> </tr> <tr> <td>(iv)</td> <td>Village or Mandal or sanity or sanity level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;</td> </tr> <tr> <td>(v)</td> <td>An educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India</td> </tr> </tbody> </table>	(i)	The Central Government or State Government;	(ii)	Regulatory authorities or autonomous bodies constituted under an Act of Parliament or the Legislature of a State or Union Territory;	(iii)	Any agency or organisation, engaged in consumer welfare activities for a minimum period of three years, registered under the Companies Act, 2013 or under any other law for the time being in force;	(iv)	Village or Mandal or sanity or sanity level co-operatives of consumers especially Women, Scheduled Castes and Scheduled Tribes;	(v)	An educational or research institution incorporated by an Act of Parliament or the Legislature of a State or Union Territory in India
(i)	The Central Government or State Government;											
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MEANINGS OF IMPORTANT TERMS USED IN GST LAW						
S. No.	Term	Meaning and Source				
		<p>or other educational institutions established by an Act of Parliament or declared to be deemed as a University under Section 3 of the University Grants Commission Act, 1956 and which has consumers studies as part of its curriculum for a minimum period of three years; and</p> <p>(vi) A complainant as defined under Section 2(1)(b) of the Consumer Protection Act, 1986 who applies for reimbursement of legal expenses incurred by him in a case instituted by him in a consumer dispute redressal agency</p>				
	<b>Application</b>	<p><u>Section 95(d) of the CGST Act, 2017</u>  “Application” means an application made to the Authority under sub-section (1) of Section 97</p> <p><u>Section 97(1) of the CGST Act, 2017</u>  An applicant desirous of obtaining an advance ruling under this Chapter may make an application in such form and manner and accompanied by such fee as may be prescribed, stating the question on which the advance ruling is sought</p> <p><u>Explanation (c) to Rule 97 of the CGST Rules, 2017</u>  ‘Application’ means an application in the form as specified by the Standing Committee from time to time</p>				
43.	<b>Appointed day</b>	<p><u>Section 2(10) of the CGST Act, 2017</u>  “Appointed day” means the date on which the provisions of this Act shall come into force</p>				
44.	<b>Appropriate State</b>	<p><u>Explanation to Section 18 of the IGST Act, 2017 [which falls under Chapter VIII dealing with apportionment of tax and settlement of funds]</u>  For the purposes of this Chapter, “appropriate State” in relation to a taxable person, means the State or Union territory where he is registered or is liable to be registered under the provisions of the Central Goods and Services Tax Act</p>				
45.	<b>Approved vocational education course</b>	<p><u>Clause 2(h) of service exemption N. No. 12/2017-CT(R), 28.06.2017</u>  “Approved vocational education course” means,</p> <table border="1"> <tr> <td>(i)</td> <td>A course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961; or</td> </tr> <tr> <td>(ii)</td> <td>A Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship</td> </tr> </table>	(i)	A course run by an industrial training institute or an industrial training centre affiliated to the National Council for Vocational Training or State Council for Vocational Training offering courses in designated trades notified under the Apprentices Act, 1961; or	(ii)	A Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship
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(ii)	A Modular Employable Skill Course, approved by the National Council of Vocational Training, run by a person registered with the Directorate General of Training, Ministry of Skill Development and Entrepreneurship					
46.	<b>Arbitral tribunal</b>	<p><u>Paragraph 2(i) of services exemption N. No. 12/2017-CT(R), 28.06.2017</u>  “Arbitral tribunal” has the meaning assigned to it in clause (d) of section 2 of the Arbitration and Conciliation Act, 1996</p> <p><u>Section 2(d) of the Arbitration and Conciliation Act, 1996</u>  “Arbitral tribunal” means a sole arbitrator or a panel of arbitrators</p>				
47.	<b>Arbitration</b>	<p><u>Section 2(a) of the Arbitration and Conciliation Act, 1996</u>  “Arbitration” means any arbitration whether or not administered by permanent arbitral institution</p>				
48.	<b>Art</b>	<p><u>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</u>  Painting, Drawing, Sculpture, fine art</p>				

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source
49.	<b>Article 243W of the Constitution of India, 1949</b>	<p><u><i>The Constitution of India</i></u>  <u><i>Article 243W - Powers, authority and responsibilities of Municipalities, etc.</i></u>                      Subject to the provisions of this Constitution, the Legislature of a State may, by law, endow</p> <p>(a) The Municipalities with such powers and authority as may be necessary to enable them to function as institutions of self-Government and such law may contain provisions for the devolution of powers and responsibilities upon Municipalities, subject to such conditions as may be specified therein, with respect to</p> <p>(i) The preparation of plans for economic development and social justice;</p> <p>(ii) the performance of functions and the implementation of schemes as may be entrusted to them including those in relation to the matters listed in the Twelfth Schedule;</p> <p>(b) the Committees with such powers and authority as may be necessary to enable them to carry out the responsibilities conferred upon them including those in relation to the matters listed in the Twelfth Schedule</p>
50.	<b>Artistic</b>	<p><u><i>Macmillan dictionary</i></u>                      Relating to any form of art including painting, music, literature, acting and dancing</p>
51.	<b>Assessing bodies</b>	<p><u><a href="http://www.nsdcindia.org">Http:// www.nsdcindia.org</a></u>                      The organizations having satisfied all the stipulated conditions by DGE&amp;T engaged in assessment of skill of a candidate for a specific skill using demonstrated effective processes and procedures</p>
52.	<b>Assessment</b>	<p><u><i>Section 2(11) of the CGST Act, 2017</i></u>                      “Assessment” means determination of tax liability under this Act and includes self-assessment, re-assessment, provisional assessment, summary assessment and best judgment assessment</p> <p><u><i>Black’s Law Dictionary (Sixth Edition)</i></u>                      In a general sense, the process of ascertaining and adjusting the shares respectively to be contributed by several persons towards a common beneficial object according to the benefit received. A valuation or a determination as to value of property. It is often used in connection with assessing property taxes or levying of property taxes. Also the amount assessed</p>
53.	<b>Assessment process</b>	<p><u><a href="http://www.nsdcindia.org">http://www.nsdcindia.org</a></u>                      All activities by which an assessing body establishes that a person fulfills specified competence requirements, including application, evaluation and decision on assessment</p>
54.	<b>Assignment</b>	<p><u><i>Black’s Law Dictionary [Sixth Edition]</i></u>                      The act of transferring to another all or part of one’s property, interest or rights. A transfer or making over to another of the whole of any property, real or personal, in possession or in action, or of any estate or right therein. It includes transfers of all kinds of property, including negotiable instruments</p>
55.	<b>Associated enterprises</b>	<p><u><i>Section 2(12) of the CGST Act, 2017</i></u>                      “Associated Enterprises” shall have the same meaning as assigned to it in section 92A of the Income-tax Act, 1961</p>

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source
		<p><u><i>Section 92A of the Income-tax Act, 1961</i></u></p> <p>1 For the purposes of this section and sections 92, 92B, 92C, 92D, 92E and 92F, “<i>associated enterprise</i>”, in relation to another enterprise, means an enterprise—</p> <p>(a) which participates, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise; or</p> <p>(b) in respect of which one or more persons who participate, directly or indirectly, or through one or more intermediaries, in its management or control or capital, are the same persons who participate, directly or indirectly, or through one or more intermediaries, in the management or control or capital of the other enterprise</p> <p>2 For the purposes of sub-section (1), two enterprises shall be deemed to be associated enterprises if, at any time during the previous year</p> <p>(a) one enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent of the voting power in the other enterprise; or</p> <p>(b) any person or enterprise holds, directly or indirectly, shares carrying not less than twenty-six per cent of the voting power in each of such enterprises; or</p> <p>(c) a loan advanced by one enterprise to the other enterprise constitutes not less than fifty-one per cent of the book value of the total assets of the other enterprise; or</p> <p>(d) one enterprise guarantees not less than ten per cent of the total borrowings of the other enterprise; or</p> <p>(e) more than half of the board of directors or members of the governing board, or one or more executive directors or executive members of the governing board of one enterprise, are appointed by the other enterprise; or</p> <p>(f) more than half of the directors or members of the governing board, or one or more of the executive directors or members of the governing board, of each of the two enterprises are appointed by the same person or persons; or</p> <p>(g) the manufacture or processing of goods or articles or business carried out by one enterprise is wholly dependent on the use of know-how, patents, copyrights, trade-marks, licences, franchises or any other business or commercial rights of similar nature, or any data, documentation, drawing or specification relating to any patent, invention, model, design, secret formula or process, of which the other enterprise is the owner or in respect of which the other enterprise has exclusive rights; or</p> <p>(h) ninety per cent or more of the raw materials and consumables required for the manufacture or processing of goods or articles carried out by one enterprise, are supplied by the other enterprise, or by persons specified by the other enterprise, and the prices and other conditions relating to the supply are influenced by such other enterprise; or</p> <p>(i) the goods or articles manufactured or processed by one enterprise, are sold to the other enterprise or to persons specified by the other enterprise, and the prices and other</p>



## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source
		<p>conditions relating thereto are influenced by such other enterprise; or</p> <p>(j) where one enterprise is controlled by an individual, the other enterprise is also controlled by such individual or his relative or jointly by such individual and relative of such individual; or</p> <p>(k) where one enterprise is controlled by a Hindu undivided family, the other enterprise is controlled by a member of such Hindu undivided family or by a relative of a member of such Hindu undivided family or jointly by such member and his relative; or</p> <p>(l) where one enterprise is a firm, association of persons or body of individuals, the other enterprise holds not less than ten per cent interest in such firm, association of persons or body of individuals; or</p> <p>(m) there exists between the two enterprises, any relationship of mutual interest, as may be prescribed</p>
56.	<b>Attach</b>	<u><i>Oxford Online Dictionary</i></u> Attribute, fasten, connect
57.	<b>Attempt</b>	<u><i>Oxford Online Dictionary</i></u> Effort, try, endeavour
58.	<b>Audit</b>	<u><i>Section 2(13) of the CGST Act, 2017</i></u> “Audit” means the examination of records, returns and other documents maintained or furnished by the registered person under this Act or the rules made there under or under any other law for the time being in force to verify the correctness of turnover declared, taxes paid, refund claimed and input tax credit availed, and to assess his compliance with the provisions of this Act or the rules made there under
59.	<b>Authorised bank</b>	<u><i>Section 2(14) of the CGST Act, 2017</i></u> “Authorised bank” shall mean a bank or a branch of a bank authorised by the Government to collect the tax or any other amount payable under this Act
60.	<b>Authorised representative</b>	<p><u><i>Section 2(15) of the CGST Act, 2017</i></u> “Authorised Representative” means the representative as referred to in Section 116(2) of the CGST Act</p> <p><u><i>Section 116(2) of the CGST Act, 2017</i></u> “Authorised Representative” shall mean a person authorised by the person referred to in sub-section (1) to appear on his behalf, being—</p> <p>(a) His relative or regular employee; or</p> <p>(b) An advocate who is entitled to practice in any court in India, and who has not been debarred from practicing before any court in India; or</p> <p>(c) Any chartered accountant, a cost accountant or a company secretary, who holds a certificate of practice and who has not been debarred from practice; or</p> <p>(d) A retired officer of the Commercial Tax Department of any State Government or Union territory or of the Board who, during his service under the Government, had worked in a post not below the rank than that of a Group-B Gazette officer for a period of not less than two years:</p> <p>Provided that such officer shall not be entitled to appear before any proceedings under this Act for a period of one year from the date of</p>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		his retirement or resignation; or (e) Any person who has been authorised to act as a goods and services tax practitioner on behalf of the concerned registered person
61.	<b>Authority for advance ruling</b>	<u><a href="#">Section 95(e) of the CGST Act, 2017</a></u> "Authority" means the Authority for Advance Ruling, referred to in Section 96 <u><a href="#">Section 96 of the CGST Act, 2017</a></u> <i>Authority for advance ruling.</i> —Subject to the provisions of this Chapter, for the purposes of this Act, the Authority for advance ruling constituted under the provisions of a State Goods and Services Tax Act or Union Territory Goods and Services Tax Act shall be deemed to be the Authority for advance ruling in respect of that State or Union territory
62.	<b>Authorised dealer of foreign exchange</b>	<u><a href="#">Paragraph 2(j) N. No. 12/2017-CT(R), dated 28.06.2017</a></u> "Authorised dealer of foreign exchange" shall have the same meaning assigned to "authorised person" in clause (c) of section 2 of the Foreign Exchange Management Act, 1999 <u><a href="#">Section 2(c) of the Foreign Exchange Management Act, 1999</a></u> "Authorised person" means an authorised dealer, money changer, off-shore banking unit or any other person for the time being authorised under sub-section (1) of section 10 to deal in foreign exchange or foreign securities
63.	<b>Authorised medical practitioner</b>	<u><a href="#">Paragraph 2(k) of N. No. 12/2017-CT(R), dated 28.06.2017</a></u> "Authorised medical practitioner" means any medical practitioner registered with any of the Councils of the recognised system of medicines established or Recognised by law in India and includes a medical professional having the requisite qualification to practice in any recognised system of medicines in India as per any law for the time being in force
64.	<b>Ballet</b>	<u><a href="#">The Pocket Oxford Dictionary</a></u> Dramatic or representational style of dancing to music, Particular piece or performance of ballet
65.	<b>Banking</b>	<u><a href="#">Section 5(b) of the Banking Regulation Act, 1949</a></u> "Banking" means the accepting, for the purpose of lending or investment, of deposits of money from the public, repayable on demand or otherwise, and withdraw able by cheque, draft, order or otherwise
66.	<b>Banking company</b>	<u><a href="#">Explanation (b) to Section 13(8) of the IGST Act, 2017</a></u> "Banking Company" shall have the same meaning as assigned to it under clause (a) of section 45A of the Reserve Bank of India Act, 1934 <u><a href="#">Section 45A(a) Reserve Bank of India Act, 1934</a></u> "Banking company" means a banking company as defined in section 5 of the Banking Regulation Act, 1949 and includes the State Bank of India, any subsidiary bank as defined in the State Bank of India (Subsidiary Banks) Act, 1959, any corresponding new bank constituted by section 3 of the Banking Companies (Acquisition and Transfer of Undertakings) Act, 1970, and any other financial institution notified by the Central Government in this behalf <u><a href="#">Section 5(c) of the Banking Regulation Act, 1949</a></u> "Banking Company" means any company which transacts the business of banking in India <i>Explanation:</i> Any company which is engaged in the manufacture of goods or carries on any trade and which accepts the deposits of money from public merely for the purpose of financing its business as such manufacturer or

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		trader shall not be deemed to transact the business of banking within the meaning of this clause
67.	<b>Barter</b>	<p><a href="#"><u>Dictionary. Cambridge. Org</u></a> To exchange goods for other things rather than for money</p> <p><a href="#"><u>En.oxforddictionaries.com</u></a> Exchange (goods or services) for other goods or services without using money</p> <p><a href="#"><u>Www.merriamwebster.com</u></a> To trade by exchanging one commodity for another: to trade goods or services in exchange for other goods or services</p>
68.	<b>Basic fare</b>	<p><a href="#"><u>Explanation to Rule 32(3) of the CGST Rules, 2017</u></a> For the purposes of this sub-rule, the expression “basic fare” means that part of the air fare on which commission is normally paid to the air travel agent by the airlines</p>
69.	<b>Bathroom</b>	<p><a href="#"><u>The Free Dictionary BY FARLEX</u></a> A room containing a bathtub or shower, and usually a sink and toilet</p>
70.	<b>Bidi</b>	<p><a href="#"><u>Wikipedia- The Free Encyclopedia</u></a> “Bidi” is a thin cigarette or mini-cigar filled with tobacco flake and commonly wrapped in a Tendu or Piliostigma racemosum (i.e. Bidi leaf tree) leaf tied with a string or adhesive at one end. It originates from the Indian sub-continent. The name is derived from the Marwari word beeda—a mixture of betel nuts, herbs, and spices wrapped in a leaf</p> <p><a href="#"><u>Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</u></a> An inexpensive cigarette, locally produced usually from cut tobacco rolled in leaf</p>
71.	<b>Bilateral</b>	<p><a href="#"><u>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</u></a> Involving two groups of people or two countries</p>
72.	<b>Bio incubators</b>	<p><a href="#"><u>Indiabioscience.org</u></a> Bio incubators are active programs designed to provide services and infrastructure that help initiate and develop scientific inventions and contribute towards the formation of entrepreneurial companies through an array of business support resources. Bio incubators provide a supportive helping hand across key areas such as management, finance, give incubates exposure to critical business and technical support resources as well as provide the opportunity to network with other incubates and entrepreneurs through workshops/seminars and events. The infrastructural resources may include office space and expandable spaces and/or labs (wet or dry), libraries and other related facilities through apportionment. Some Bio incubators also provide incubates with access to general lab equipment as part of the incubation package and access to more sophisticated technologies at cost. It is vital that start-ups are guided and nurtured properly through avenues such as incubators to try and establish themselves as successful ventures and grow to become established companies</p>
73.	<b>Biomedical waste</b>	<p><a href="#"><u>Www.ehow.com/about</u></a> <i>Biomedical waste</i> also known as infectious waste or medical waste is defined as solid waste generated during the diagnosis, testing, treatment, research or production of biological products for humans or animals. Biomedical waste includes syringes, live vaccines, laboratory samples, body parts, bodily fluids and waste, sharp needles, cultures and lancets</p> <p><a href="#"><u>Www.medwasteind.org/random.asp</u></a> Biomedical wastes are defined as waste that is generated during the</p>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>						
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>				
		diagnosis, treatment or immunization of human beings or animals, or in research activities pertaining thereto, or in the production of biological				
74.	<b>Board</b>	<p><u><i>Section 2(16) of the CGST Act, 2017</i></u>  <u><i>For 01.07.2017 to 31.01.2019</i></u>  “Board” means the <u>Central Board of Excise and Customs</u> constituted under the Central Boards of Revenue Act, 1963  <u><i>With effect from 01.02.2019</i></u>  “Board” means the <u>Central Board of Indirect Taxes and Customs</u> constituted under the Central Boards of Revenue Act, 1963  <u><i>Section 2(a) of the Central Boards of Revenue Act, 1963[As amended]</i></u>  “Board” means the Central Board of Direct Taxes or the Central Board of Indirect Taxes and Customs constituted under Section 3.</p>				
75.	<b>Body corporate</b>	<p><u><i>Section 2(11) of the Companies Act, 2013</i></u>  “Body corporate” or “Corporation” includes a company incorporated outside India, but does not include-</p> <table border="1"> <tr> <td>(i)</td> <td>A co-operative society registered under any law relating to co-operative societies; and</td> </tr> <tr> <td>(ii)</td> <td>Any other body corporate (not being a company as defined in this Act), which the Central Government may, by notification, specify in this behalf</td> </tr> </table>	(i)	A co-operative society registered under any law relating to co-operative societies; and	(ii)	Any other body corporate (not being a company as defined in this Act), which the Central Government may, by notification, specify in this behalf
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(ii)	Any other body corporate (not being a company as defined in this Act), which the Central Government may, by notification, specify in this behalf					
76.	<b>Book</b>	<p><u><i>The free dictionary by FARLEX</i></u>  (a) A set of written, printed, or blank pages fastened along one side and encased between protective covers;  (b) A printed or written literary work</p>				
77.	<b>Bookmaker</b>	<p><u><i>Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</i></u>  A person who accepts and pays out amounts of money risked on particular result, especially on horse races</p>				
78.	<b>Books of account</b>	<p><u><i>Black’s Law Dictionary [Sixth Edition]</i></u>  “Books of account” means books in which merchants; traders and businessmen generally keep their accounts including journals, ledgers and other accounting records</p>				
79.	<b>Brand ambassador</b>	<p><u><i>Paragraph 2(m) of services exemption N. No. 12/2017-CT(R), dated 28.06.2017</i></u>  “Brand ambassador” means a person engaged for promotion or marketing of a brand of goods, service, property or actionable claim, event or endorsement of name, including a trade name, logo or house mark of any person</p>				
80.	<b>Breach of duty</b>	<p><u><i>Black’s Law Dictionary [Sixth Edition]</i></u>  In a general sense, any violation or omission of a legal or moral duty. More particularly, the neglect or failure to fulfill in a just and proper manner the duties of an office or fiduciary employment. Every violation by a trustee of a duty which equity lies upon him, whether willful and fraudulent or done through negligence or arising through mere oversight or forgetfulness is a breach of duty</p>				
81.	<b>Bridge</b>	<p><u><i>Dictionary.com</i></u>  A structure spanning and providing passage over a river, chasm, road or the like  <u><i>The Free Dictionary by FARLEX</i></u>  A structure spanning and providing passage over a gap or barrier, such as a river or roadway</p>				



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>																				
S. No.	Term	Meaning and Source																		
82.	<b>Building</b>	<p><a href="http://www.businessdictionary.com">www.businessdictionary.com</a></p> <p>(a) Permanent or temporary structure enclosed within exterior walls and a roof, and including all attached apparatus, equipment, and fixtures that cannot be removed without cutting into ceiling, floors, or walls</p> <p>(b) Activity in which a structure is constructed from materials, and which is distinct from manufacturing trading, transportation, and other activities</p>																		
83.	<b>Bundle</b>	<p><a href="#"><i>Black's Law Dictionary [Sixth Edition]</i></a></p> <p>To sell related products or services in one transaction at on all-inclusive price</p>																		
84.	<b>Bundled</b>	<p><a href="#"><i>Collins online Dictionary</i></a></p> <p>Sold together, as a package, rather than separately</p> <p><a href="#"><i>Merriam Webster Dictionary</i></a></p> <p>A package offering related products or services at a single price</p>																		
85.	<b>Bus body building</b>	<p><a href="#"><i>Entry 26(ic) of N. No. 11/2017-CT(R) dated 28.06.2017 [As amended vide N. No. 26/2019-CT(R), dated 22.11.2019]</i></a></p> <p>For the purposes of this entry, the term “bus body building” shall include the building of body on chassis of any vehicle falling under chapter 87 in the First Schedule to the Customs Tariff Act, 1975.</p> <p><b>Note:</b> Chapter 87 in the First Schedule to the Customs Tariff Act, 197 prescribes the rate of customs duty in respect of vehicles other than railway or tramway rolling-stock, and parts and accessories thereof</p>																		
86.	<b>Burial</b>	<p><a href="#"><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></a></p> <p>Interment, committal, entombment, funeral</p>																		
87.	<b>Business</b>	<p><a href="#"><i>Section 2(17) of the CGST Act, 2017</i></a></p> <p>“Business” includes —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="text-align: center;">(a)</td> <td>Any trade, commerce, manufacture, profession, vocation, adventure, wager or any other similar activity, whether or not it is for a pecuniary benefit</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>Any activity or transaction in connection with or incidental or ancillary to sub clause (a).</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>Any activity or transaction in the nature of sub clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>Supply or acquisition of goods including capital goods and services in connection with commencement or closure of business.</td> </tr> <tr> <td style="text-align: center;">(e)</td> <td>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</td> </tr> <tr> <td style="text-align: center;">(f)</td> <td>Admission, for a consideration, of persons to any premises.</td> </tr> <tr> <td style="text-align: center;">(g)</td> <td>Services supplied 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</td> </tr> <tr> <td style="text-align: center;">(h)</td> <td> <p><a href="#"><i>For 01.07.2017 to 31.01.2019</i></a></p> <p>Services provided by a race club by way of totalisator or a licence to book maker in such club;</p> <p><a href="#"><i>With effect from 01.02.2019-CGST(Amendment) Act, 2018</i></a></p> <p>Activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club;</p> </td> </tr> <tr> <td style="text-align: center;">(i)</td> <td>Any activity or transaction undertaken by the Central</td> </tr> </tbody> </table>	(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 sub clause (a).	(c)	Any activity or transaction in the nature of sub clause (a), whether or not there is volume, frequency, continuity or regularity of such transaction	(d)	Supply or acquisition of goods including capital goods 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.	(g)	Services supplied 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)	<p><a href="#"><i>For 01.07.2017 to 31.01.2019</i></a></p> <p>Services provided by a race club by way of totalisator or a licence to book maker in such club;</p> <p><a href="#"><i>With effect from 01.02.2019-CGST(Amendment) Act, 2018</i></a></p> <p>Activities of a race club including by way of totalisator or a license to book maker or activities of a licensed book maker in such club;</p>	(i)	Any activity or transaction undertaken by the Central
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MEANINGS OF IMPORTANT TERMS USED IN GST LAW												
S. No.	Term	Meaning and Source										
		Government, a State Government or any local authority in which they are engaged as public authorities										
88.	<b>Business asset</b>	<u><i>Investopedia</i></u> A business asset is a piece of property or equipment purchased exclusively or primarily for business use. There are many different categories of assets including current and noncurrent, short term and long term, operating and capitalized, and tangible and intangible. Business assets are itemized and valued on the balance sheet, which can be found in the company's annual final accounts. Business assets are listed on the balance sheet at historical cost and not market value										
89.	<b>Business entity</b>	<u><i>Paragraph 2(n) of services exemption N. No.12/2017-CT(R), dated 28.06.2017</i></u> “Business Entity” means any person carrying out business										
90.	<b>Business facilitator/ correspondent</b>	<u><i>Paragraph 2(o) of N. No. 12/2017-CT(R), dated 28.06.2017</i></u> “Business facilitator/business correspondent” means an intermediary appointed under business facilitator model or business correspondent model by a banking company or an insurance company under the guidelines issued by Reserve Bank of India										
91.	<b>Business incubator</b>	<u><i>Small Business Encyclopedia</i></u> An organization designed to accelerate the growth and success of entrepreneurial companies through an array of business support resources and services that could include physical space, capital, coaching, common services, and networking connections										
92.	<b>Business vertical</b>	<u><i>Section 2(18) of the CGST Act, 2017</i></u> <u><i>For 01.07.2017 to 31.01.2019</i></u> “Business Vertical” means a distinguishable component of an enterprise that is engaged in the supply of individual goods or services or a group of related goods or services which is subject to risks and returns that are different from those of the other business verticals. <i>Explanation.</i> —Factors that should be considered in determining whether goods or services are related include— <table border="1"> <tr> <td>(a)</td> <td>The nature of the goods or services;</td> </tr> <tr> <td>(b)</td> <td>The nature of the production processes;</td> </tr> <tr> <td>(c)</td> <td>The type or class of customers for the goods or services;</td> </tr> <tr> <td>(d)</td> <td>The methods used to distribute the goods or supply of services; and</td> </tr> <tr> <td>(e)</td> <td>The nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities.</td> </tr> </table> <u><i>With effect from 01.02.2019 —CGST (Amendment) Act, 2018</i></u> Omitted	(a)	The nature of the goods or services;	(b)	The nature of the production processes;	(c)	The type or class of customers for the goods or services;	(d)	The methods used to distribute the goods or supply of services; and	(e)	The nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities.
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(d)	The methods used to distribute the goods or supply of services; and											
(e)	The nature of regulatory environment (wherever applicable), including banking, insurance, or public utilities.											
93.	<b>Calibration</b>	<u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u> Standardization, correction, adjustment, tuning, setting, gradation										
94.	<b>Campsite</b>	<u><i>Collins Co Build Advanced Learner’s English Dictionary [6<sup>th</sup> Edition]</i></u> A place where people who are on holiday can stay in tents <u><i>Mnemonic Dictionary</i></u> A site where people on holiday can pitch a tent										
95.	<b>Canned software</b>	<u><i>Continuum Software Solutions</i></u> It’s a ready built generalized software package which has been built by the software vendors considering the pain areas of multiple industries										
96.	<b>Capital goods</b>	<u><i>Section 2(19) of the CGST Act, 2017</i></u>										

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source																																		
		<p>“<i>Capital Goods</i>” means goods, the value of which is capitalised in the books of account of the person claiming the input tax credit and which are used or intended to be used in the course or furtherance of business</p> <p><u><i>Explanation (1) to Chapter V of the CGST Rules, 2017</i></u> For the purpose of Input Tax Credit, Capital Goods shall include “plant and machinery” as defined in Explanation to Section 17</p> <p><u><i>Note:</i></u> Definition of the term “plant and machinery” has given subsequently</p> <p><u><i>Explanation to Section 142 of the CGST Act, 2017</i></u> “<i>Capital goods</i>” shall have the same meaning as assigned to it in the Central Excise Act, 1944 or the rules made thereunder</p> <p><u><i>Capital goods -Rule 2(a) of CENVAT Credit Rules, 2004</i></u> “<i>capital goods</i>” means: —</p> <p>(A) the following goods, namely: —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>all goods falling under Chapter 82, Chapter 84, Chapter 85, Chapter 90, [heading 6805, grinding wheels and the like, and parts thereof falling under [heading 6804 and wagons of sub-heading 860692] of the First Schedule to the Excise Tariff Act;</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>pollution control equipment;</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>components, spares and accessories of the goods specified at (i) and (ii);</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>Moulds and dies, jigs and fixtures;</td> </tr> <tr> <td style="text-align: center;">(v)</td> <td>refractories and refractory materials;</td> </tr> <tr> <td style="text-align: center;">(vi)</td> <td>tubes and pipes and fittings thereof;</td> </tr> <tr> <td style="text-align: center;">(vii)</td> <td>storage tank, and]</td> </tr> <tr> <td style="text-align: center;">(viii)</td> <td>motor vehicles other than those falling under tariff headings 8702, 8703, 8704, 8711 and their chassis [but including dumpers and tippers</td> </tr> </table> <p>Used-</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td>in the factory of the manufacturer of the final products,; or</td> </tr> <tr> <td style="text-align: center;">(1A)</td> <td>outside the factory of the manufacturer of the final products for generation of electricity <i>or for pumping of water</i>] for captive use within the factory; or</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td>for providing output service;</td> </tr> </table> <p>(B) motor vehicle designed for transportation of goods including their chassis registered in the name of the service provider, when used for—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td>in the factory of the manufacturer of the final products, [***]; or</td> </tr> <tr> <td style="text-align: center;">[(1A)</td> <td>outside the factory of the manufacturer of the final products for generation of electricity [or for pumping of water] for captive use within the factory; 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or	(1A)	outside the factory of the manufacturer of the final products for generation of electricity <i>or for pumping of water</i> ] for captive use within the factory; or	(2)	for providing output service;	(1)	in the factory of the manufacturer of the final products, [***]; or	[(1A)	outside the factory of the manufacturer of the final products for generation of electricity [or for pumping of water] for captive use within the factory; or]	(2)	for providing output service;	(i)	providing an output service of renting of such motor vehicle; or	(ii)	transportation of inputs and capital goods used for providing an output service; or	(iii)	providing an output service of courier agency;
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## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source						
		<p>(C) motor vehicle designed to carry passengers including their chassis, registered in the name of the provider of service, when used for providing output service of—</p> <table border="1" style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="width: 50px;">(i)</td> <td>transportation of passengers; or</td> </tr> <tr> <td>(ii)</td> <td>renting of such motor vehicle; or</td> </tr> <tr> <td>(iii)</td> <td>imparting motor driving skills;]</td> </tr> </table> <p>(D) components, spares and accessories of motor vehicles which are capital goods for the assessee;</p>	(i)	transportation of passengers; or	(ii)	renting of such motor vehicle; or	(iii)	imparting motor driving skills;]
(i)	transportation of passengers; or							
(ii)	renting of such motor vehicle; or							
(iii)	imparting motor driving skills;]							
97.	<b>Care</b>	<p><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i> Heed, concern</p>						
98.	<b>Carpet area</b>	<p><i>Explanation 2(x) to Rules 42 and 43 of the CGST Rules, 2017</i> The term “carpet area” shall have the same meaning assigned to it in clause (k) of section 2 of the Real Estate (Regulation and Development) Act, 2016</p> <p><i>Section 2(k) of the Real Estate (Regulation and Development) Act, 2016</i> “Carpet Area” means the net usable floor area of an apartment, excluding the area covered by the external walls, areas under services shafts, <i>exclusive balcony or verandah</i> area and exclusive open terrace area, but includes the area covered by the internal partition walls of the apartment</p> <p>Explanation. —For the purpose of this clause, the expression “<i>exclusive balcony or verandah area</i>” means the area of the balcony or verandah, as the case may be, which is <i>appurtenant to the net usable floor area</i> of an apartment, meant for the exclusive use of the allottees; and “<i>exclusive open terrace area</i>” means the area of open terrace which is appurtenant to the net usable floor area of an apartment, meant for the exclusive use of the allottees</p>						
99.	<b>Cashew</b>	<p><i>Collins Co-Build Advanced Learner's English Dictionary [New Edition]</i> A small nut from a tropical American tree that can be eaten</p>						
100.	<b>Casual taxable person</b>	<p><i>Section 2(20) of the CGST Act, 2017</i> “Casual Taxable Person” means a person who occasionally undertakes transactions involving supply of goods or services or both in the course or furtherance of business, whether as principal, agent or in any other capacity, in a State or a Union territory where he has no fixed place of business</p>						
101.	<b>Central Consumer Protection Council</b>	<p><i>Explanation (d) to Rule 97 of the CGST Rules, 2017</i> 'Central Consumer Protection Council' means the Central Consumer Protection Council, established under Section 4(1) of the Consumer Protection Act, 1986, for promotion and protection of rights of consumers</p> <p><b>Note:</b> Consumer Protection Act, 1986 has been superseded by Consumer Protection Act, 2019. Consumer Protection Act, 2019 has come into force with effect from 20.07.2019. However, meaning of term ‘Central Consumer Protection Council’ under Act of 1986 and 2019 is given below:</p> <p><i>Section 4(1) of the Consumer Protection Act, 1986</i> The Central Government may, by notification, establish with effect from such date as it may specify in such notification, a council to be known as the Central Consumer Protection Council (hereinafter referred to as the Central Council)</p> <p><i>Section 3(1) of the Consumer Protection Act, 2019</i> The Central Government shall, by notification, establish with effect from such date as it may specify in that notification, the Central Consumer Protection Council to be known as the Central Council</p>						
102.	<b>Central electricity</b>	<p><i>Clause 2(p) of N. No. 12/2017-CT(R), dated 28.06.2017</i></p>						



## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source																						
	<b>authority</b>	<p>"Central Electricity Authority" means the authority constituted under section 3 of the Electricity (Supply) Act, 1948</p> <p><u><a href="#">Section 3(1) of the Electricity (Supply) Act, 1948</a></u>  <i>Constitution of the Central Electricity Authority.</i>                      The Central Government shall constitute a body called the Central Electricity Authority generally to exercise such functions and perform such duties under the Act and in such manner as the Central Government may prescribe or direct, and in particular to—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>develop a sound, adequate and uniform national power policy, formulate short-term and perspective plans for power development and co-ordinate the activities of the planning agencies in relation to the control and utilisation of national power resources;</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>act as arbitrators in matters arising between the State Government or the Board and a licensee or other person as provided in this Act;</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>collect and record the data concerning the generation, distribution and utilisation of power and carry out studies relating to cost, efficiency, losses, benefits and such like matters;</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>make public from time to time information secured under this Act and to provide for the publication of reports and investigations;</td> </tr> <tr> <td style="text-align: center;">(v)</td> <td>advise any State Government, Board, Generating Company or other agency engaged in the generation or supply of electricity on such matters as will enable such Government, Board, Generating Company or agency to operate and maintain the power system under its ownership or control in an improved manner and, where necessary, in co-ordination with any other Government, Board, Generating Company or other agency owning or having the control of another power system;</td> </tr> <tr> <td style="text-align: center;">(vi)</td> <td>promote and assist in the timely completion of schemes sanctioned under Chapter V;</td> </tr> <tr> <td style="text-align: center;">(vii)</td> <td>make arrangements for advancing the skill of persons in the generation and supply of electricity;</td> </tr> <tr> <td style="text-align: center;">(viii)</td> <td>carry out, or make arrangements for, any investigation for the purpose of generating or transmitting electricity;</td> </tr> <tr> <td style="text-align: center;">(ix)</td> <td>promote research in matters affecting the generation, transmission and supply of electricity</td> </tr> <tr> <td style="text-align: center;">(x)</td> <td>advise the Central Government on any matter on which its advice is sought or make recommendation to that Government on any matter if, in the opinion of the Authority, the recommendation would help in improving the generation, distribution and utilisation of electricity; and</td> </tr> <tr> <td style="text-align: center;">(xi)</td> <td>discharge such other functions as may be entrusted to it by or under any other law.</td> </tr> </table>	(i)	develop a sound, adequate and uniform national power policy, formulate short-term and perspective plans for power development and co-ordinate the activities of the planning agencies in relation to the control and utilisation of national power resources;	(ii)	act as arbitrators in matters arising between the State Government or the Board and a licensee or other person as provided in this Act;	(iii)	collect and record the data concerning the generation, distribution and utilisation of power and carry out studies relating to cost, efficiency, losses, benefits and such like matters;	(iv)	make public from time to time information secured under this Act and to provide for the publication of reports and investigations;	(v)	advise any State Government, Board, Generating Company or other agency engaged in the generation or supply of electricity on such matters as will enable such Government, Board, Generating Company or agency to operate and maintain the power system under its ownership or control in an improved manner and, where necessary, in co-ordination with any other Government, Board, Generating Company or other agency owning or having the control of another power system;	(vi)	promote and assist in the timely completion of schemes sanctioned under Chapter V;	(vii)	make arrangements for advancing the skill of persons in the generation and supply of electricity;	(viii)	carry out, or make arrangements for, any investigation for the purpose of generating or transmitting electricity;	(ix)	promote research in matters affecting the generation, transmission and supply of electricity	(x)	advise the Central Government on any matter on which its advice is sought or make recommendation to that Government on any matter if, in the opinion of the Authority, the recommendation would help in improving the generation, distribution and utilisation of electricity; 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103.	<b>Central goods and services tax</b>	<p><u><a href="#">Section 2(1) of the IGST Act, 2017</a></u>                      Central Goods and Services Tax Act" means the Central Goods and Services Tax Act, 2017</p>																						
104.	<b>Central tax</b>	<p><u><a href="#">Section 2(21) of the CGST Act, 2017</a></u>                      "Central Tax" means the central goods and services tax levied under</p>																						

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		<p>Section 9</p> <p><u><i>Section 9(1) and Section 9(2) of the CGST Act, 2017</i></u></p> <p>9(1) Subject to the provisions of sub-section (2), there shall be levied a tax called the central goods and services tax on all intra-State supplies of goods or services or both, except on the supply of alcoholic liquor for human consumption, on the value determined under section 15 and at such rates, not exceeding twenty per cent, as may be notified by the Government on the recommendations of the Council and collected in such manner as may be prescribed and shall be paid by the taxable person.</p> <p>9(2) The central tax on the supply of petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel shall be levied with effect from such date as may be notified by the Government on the recommendations of the Council.</p>								
105.	<b>Central transmission utility</b>	<p><u><i>Clause 2(q), N. No. 12/2017-CT(R), 28.06.2017</i></u></p> <p>"Central Transmission Utility" shall have the same meaning as assigned to it in clause (10) of section 2 of the Electricity Act, 2003</p> <p><u><i>Section 2(10) of the Electricity Act, 2003</i></u></p> <p>"Central Transmission Utility" means any Government company which the Central Government may notify under sub-section (1) of section 38</p>								
106.	<b>CENVAT credit</b>	<p><u><i>Explanation to Section 142 of the CGST Act, 2017</i></u></p> <p>"Central Value Added Tax (CENVAT) credit" shall have the same meaning as assigned to it in the Central Excise Act, 1944 or the rules made thereunder</p> <p><u><i>CENVAT Credit - Rule 3(1) of the CENVAT Credit Rules, 2004</i></u></p> <p>A manufacturer or producer of final products or a provider of output service shall be allowed to take credit (hereinafter referred to as the CENVAT credit) of –</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>the duty of excise specified in the First Schedule to the Excise Tariff Act, leviable under the Excise Act;</td> </tr> <tr> <td></td> <td>Provided that CENVAT credit of such duty of excise shall not be allowed to be taken when paid on any goods –</td> </tr> <tr> <td style="text-align: center;">(a)</td> <td>in respect of which the benefit of an exemption under notification No. 1/2011-CE, dated the 1<sup>st</sup> March, 2011 is availed; or</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>specified in serial numbers 67 and 128 in respect of which the benefit of an exemption under Notification No. 12/2012-CE, dated the 17<sup>th</sup> March, 2012 is availed</td> </tr> </table> <p>(ii) the duty of excise specified in the Second Schedule to the Excise Tariff Act, leviable under the Excise Act;</p> <p>(iii) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Textile and Textile Articles) Act, 1978 (40 of 1978);</p> <p>(iv) the additional duty of excise leviable under section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957);</p> <p>(v) the National Calamity Contingent duty leviable under section 136 of the Finance Act, 2001 (14 of 2001);</p> <p>(vi) the Education Cess on excisable goods leviable under section 91 read with section 93 of the Finance (No.2) Act, 2004 (23 of</p>	(i)	the duty of excise specified in the First Schedule to the Excise Tariff Act, leviable under the Excise Act;		Provided that CENVAT credit of such duty of excise shall not be allowed to be taken when paid on any goods –	(a)	in respect of which the benefit of an exemption under notification No. 1/2011-CE, dated the 1 <sup>st</sup> March, 2011 is availed; or	(b)	specified in serial numbers 67 and 128 in respect of which the benefit of an exemption under Notification No. 12/2012-CE, dated the 17 <sup>th</sup> March, 2012 is availed
(i)	the duty of excise specified in the First Schedule to the Excise Tariff Act, leviable under the Excise Act;									
	Provided that CENVAT credit of such duty of excise shall not be allowed to be taken when paid on any goods –									
(a)	in respect of which the benefit of an exemption under notification No. 1/2011-CE, dated the 1 <sup>st</sup> March, 2011 is availed; or									
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### MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source
		2004);
		(via) the Secondary and Higher Education Cess on excisable goods leviable under section 136 read with section 138 of the Finance Act, 2007 (22 of 2007);
		(vii) the additional duty leviable under section 3 of the Customs Tariff Act, equivalent to the duty of excise specified under clauses (i), (ii), (iii), (iv), (v), (vi) and (via);
		(viiia) the additional duty leviable under sub-section (5) of section 3 of the Customs Tariff Act; PROVIDED that a provider of output service shall not be eligible to take credit of such additional duty;]
		(viii) the additional duty of excise leviable under section 157 of the Finance Act, 2003 (32 of 2003);
		(ix) the service tax leviable under section 66 of the Finance Act;
		(ixa) the service tax leviable under section 66A of the Finance Act;
		(ixb) the service tax leviable under section 66B of the Finance Act;
		(x) the Education Cess on taxable services leviable under section 91 read with section 95 of the Finance (No.2) Act, 2004 (23 of 2004),
		(xa) the Secondary and Higher Education Cess on taxable services leviable under section 136 read with section 140 of the Finance Act, 2007 (22 of 2007); and
		(xi) the additional duty of excise leviable under section 85 of the Finance Act, 2005
		paid on – (i) any input or capital goods received in the factory of manufacture of final product or by the provider of output service on or after the 10th day of September, 2004; and (ii) any input service received by the manufacturer of final product or by the provider of output services on or after the 10th day of September, 2004, including the said duties, or tax, or cess paid on any input or input service, as the case may be, used in the manufacture of intermediate products, by a job-worker availing the benefit of exemption specified in the notification of the Government of India in the Ministry of Finance (Department of Revenue), No. 214/86- Central Excise, dated the 25th March, 1986, published in the Gazette of India vide number G.S.R. 547(E), dated the 25th March, 1986, and received by the manufacturer for use in, or in relation to, the manufacture of final product, on or after the 10th day of September, 2004
		PROVIDED that the CENVAT credit shall be allowed to be taken of the amount equal to central excise duty paid on the capital goods at the time of de-bonding of the unit in terms of the para 8 of Notification No. 22/2003-Central Excise, published in the Gazette of India, part II, Section 3, sub-section (i), vide number G.S.R. 265(E), dated, the 31st March, 2003
		Explanation. - For the removal of doubts it is clarified that the manufacturer of the final products and the provider of output service shall be allowed CENVAT credit of additional duty leviable under section 3 of the Customs Tariff Act on goods falling under heading 9801 of the First Schedule to the Customs Tariff Act.

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source				
107.	Cess	<p><u><i>Section 2(22) of the CGST Act, 2017</i></u>                      Cess” shall have the same meaning as assigned to it in the Goods and Services Tax (Compensation to States) Act, 2017</p> <p><u><i>Section 2(1)(c) of the GST(Compensation to States) Act, 2017</i></u>                      “Cess” means the goods and services tax compensation cess levied under section 8</p> <p><u><i>Section 8 of the GST(Compensation to States) Act, 2017</i></u>  <u><i>Levy and collection of cess</i></u></p> <table border="1"> <tr> <td>8(1)</td> <td>There shall be levied a cess on such intra-State supplies of goods or services or both, as provided for in section 9 of the Central Goods and Services Tax Act, and such inter-State supplies of goods or services or both as provided for in section 5 of the Integrated Goods and Services Tax Act, and collected in such manner as may be prescribed, on the recommendations of the Council, for the purposes of providing compensation to the States for loss of revenue arising on account of implementation of the goods and services tax with effect from the date from which the provisions of the Central Goods and Services Tax Act is brought into force, for a period of five years or for such period as may be prescribed on the recommendations of the Council:  Provided that no such cess shall be leviable on supplies made by a taxable person who has decided to opt for composition levy under section 10 of the Central Goods and Services Tax Act</td> </tr> <tr> <td>8(2)</td> <td>The cess shall be levied on such supplies of goods and services as are specified in column (2) of the Schedule, on the basis of value, quantity or on such basis at such rate not exceeding the rate set forth in the corresponding entry in column (4) of the Schedule, as the Central Government may, on the recommendations of the Council, by notification in the Official Gazette, specify:  Provided that where the cess is chargeable on any supply of goods or services or both with reference to their value, for each such supply the value shall be determined under section 15 of the Central Goods and Services Tax Act for all intra-State and inter-State supplies of goods or services or both:  Provided further that the cess on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 (51 of 1975), at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962 (52 of 1962), on a value determined under the Customs Tariff Act, 1975</td> </tr> </table>	8(1)	There shall be levied a cess on such intra-State supplies of goods or services or both, as provided for in section 9 of the Central Goods and Services Tax Act, and such inter-State supplies of goods or services or both as provided for in section 5 of the Integrated Goods and Services Tax Act, and collected in such manner as may be prescribed, on the recommendations of the Council, for the purposes of providing compensation to the States for loss of revenue arising on account of implementation of the goods and services tax with effect from the date from which the provisions of the Central Goods and Services Tax Act is brought into force, for a period of five years or for such period as may be prescribed on the recommendations of the Council:  Provided that no such cess shall be leviable on supplies made by a taxable person who has decided to opt for composition levy under section 10 of the Central Goods and Services Tax Act	8(2)	The cess shall be levied on such supplies of goods and services as are specified in column (2) of the Schedule, on the basis of value, quantity or on such basis at such rate not exceeding the rate set forth in the corresponding entry in column (4) of the Schedule, as the Central Government may, on the recommendations of the Council, by notification in the Official Gazette, specify:  Provided that where the cess is chargeable on any supply of goods or services or both with reference to their value, for each such supply the value shall be determined under section 15 of the Central Goods and Services Tax Act for all intra-State and inter-State supplies of goods or services or both:  Provided further that the cess on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 (51 of 1975), at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962 (52 of 1962), on a value determined under the Customs Tariff Act, 1975
8(1)	There shall be levied a cess on such intra-State supplies of goods or services or both, as provided for in section 9 of the Central Goods and Services Tax Act, and such inter-State supplies of goods or services or both as provided for in section 5 of the Integrated Goods and Services Tax Act, and collected in such manner as may be prescribed, on the recommendations of the Council, for the purposes of providing compensation to the States for loss of revenue arising on account of implementation of the goods and services tax with effect from the date from which the provisions of the Central Goods and Services Tax Act is brought into force, for a period of five years or for such period as may be prescribed on the recommendations of the Council:  Provided that no such cess shall be leviable on supplies made by a taxable person who has decided to opt for composition levy under section 10 of the Central Goods and Services Tax Act					
8(2)	The cess shall be levied on such supplies of goods and services as are specified in column (2) of the Schedule, on the basis of value, quantity or on such basis at such rate not exceeding the rate set forth in the corresponding entry in column (4) of the Schedule, as the Central Government may, on the recommendations of the Council, by notification in the Official Gazette, specify:  Provided that where the cess is chargeable on any supply of goods or services or both with reference to their value, for each such supply the value shall be determined under section 15 of the Central Goods and Services Tax Act for all intra-State and inter-State supplies of goods or services or both:  Provided further that the cess on goods imported into India shall be levied and collected in accordance with the provisions of section 3 of the Customs Tariff Act, 1975 (51 of 1975), at the point when duties of customs are levied on the said goods under section 12 of the Customs Act, 1962 (52 of 1962), on a value determined under the Customs Tariff Act, 1975					
108.	Chapter	<p><u><i>Explanation (1) to N. No. 39/2017-CT(R), dated 18.10.2017</i></u>                      “Chapter” shall mean chapter as specified in the First Schedule to the Customs Tariff Act, 1975</p>				
109.	Charitable activities	<p><u><i>Clause 2(r) of services exemption N. No.12/2017-CT(R), dated 28.06.2017</i></u>                      "Charitable activities" means activities relating to—</p> <table border="1"> <tr> <td>(i)</td> <td>Public health by way of:—</td> </tr> <tr> <td>(a)</td> <td>Care or counselling of (i) terminally ill persons or persons with severe physical or mental disability; (ii) persons</td> </tr> </table>	(i)	Public health by way of:—	(a)	Care or counselling of (i) terminally ill persons or persons with severe physical or mental disability; (ii) persons
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(a)	Care or counselling of (i) terminally ill persons or persons with severe physical or mental disability; (ii) persons					

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		<p>afflicted with HIV or AIDS; or (iii) persons addicted to a dependence forming substance such as narcotics drugs or alcohol; or</p> <p>(b) Public awareness of preventive health, family planning or prevention of HIV infection;</p> <p>(ii) Advancement of religion or spirituality; or yoga</p> <p>(iii) Advancement of educational programmes or skill development relating to:—</p> <p>(a) Abandoned, orphaned or homeless children;</p> <p>(b) Physically or mentally abused and traumatized persons;</p> <p>(c) Prisoners; or</p> <p>(d) Persons over the age of 65 years residing in a rural area;</p> <p>(iv) Preservation of environment including watershed, forests and wildlife.</p>
110.	<b>Chartered accountant</b>	<p><u>Section 2(23) of the CGST Act, 2017</u>  “Chartered accountant” means a chartered accountant as defined in clause (b) of sub-section (1) of section 2 of the Chartered Accountants Act, 1949</p> <p><u>Section 2(1)(b) of the Chartered Accountants Act, 1949</u>  “Chartered Accountant” means a person who is a member of the Institute</p> <p><b>Note:</b> In terms of Section 6(1) of the Chartered Accountants Act, 1949 no member of the Institute shall be entitled to practise [whether in India or elsewhere] unless he has obtained from the Council a certificate of practice. As a consequence, only a member of ICAI having certificate of practice or firm of CAs can take up the GST Audit</p>
111.	<b>Chit</b>	<p><u>Explanation (a) to Entry 15(i) of N. No. 11/2017-CT(R), dated 28.06.2017</u>  “Chit” means a transaction whether called chit, chit fund, chitty, kuris, or by whatever name by or under which a person enters into an agreement with a specified number of persons that every one of them shall subscribe a certain sum of money (or a certain quantity of grain instead) by way of periodical instalments over a definite period and that each subscriber shall, in his turn, as determined by lot or by auction or by tender or in such other manner as may be specified in the chit agreement, be entitled to a prize amount</p>
112.	<b>Class of employees required to join the Fund after the 31st December 1961</b>	<p><u>Section 25A of the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948</u>  Every employee in a coal mine to which this Scheme applies other than an excluded employee shall be required to join the Fund and become a member immediately after the end of the month following any month or quarter as the case may be in which he completes the days of attendance after March 1989 for not less than 30 days from the date he is employed in a coal mine</p>
113.	<b>Classic dance</b>	<p><u>The Free Dictionary by FARLEX</u>  An established system of choreographic means of expression based on the principle of a poetically generalized treatment of stage images; the revealing of emotions, thoughts, and experiences through movement. The term has been used in Russia since the end of the 19th century</p>
114.	<b>Classical music</b>	<p><u>The free dictionary by FARLEX</u>  Traditional genre of music conforming to an established form and appealing to critical interest and developed musical taste</p>



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		<p><u><a href="http://About.com/classical%20music">About.com/classical music</a></u>                      The term <i>classical music</i> originates from the Latin term <i>classic us</i>, meaning taxpayer of the highest class. Slowly after making its way through the French, German, and English languages, one of the earliest definitions of the word meant “classical, formal, order lie, in due or fit rank; also, approved, authentically, chief, principal.” Today, one of the ways Merriam Webster defines classical is “of, relating to, or being music in the educated European tradition that includes such forms as art song, chamber music, opera, and symphony as distinguished from folk or popular music or jazz”</p>
115.	<b>Classical theatre</b>	<p><u><a href="http://www.scottisharts.org">www.scottisharts.org</a></u>                      ‘<i>Classical theatre</i>’ may be interpreted beyond strict boundaries. It is not interchangeable in meaning with ‘classics’. Classical theatre tends towards the text based, whereby the core of the performance is in the primacy of language. ‘Whether poetry, prose or a combination of the two...language is the subtlest means of exploring both situation and character’</p>
116.	<b>Client</b>	<p><u><a href="#">Webster’s Dictionary (Fifth Edition)</a></u>                      Anyone under the patronage or protection of another; a dependent; a vassal; a follower; one who resorts to another for professional or business services; a customer</p> <p><u><a href="#">Oxford Advanced Learner’s Dictionary (Sixth Edition)</a></u>                      Person using the services of a lawyer, architect or other professional person; Customer</p> <p><u><a href="#">Black’s Law Dictionary (Sixth Edition)</a></u>                      An individual, corporation, trust, or estate that employs a professional to advise or assist it in the professional’s line of work. Professionals include but are not limited to: attorneys, accountants, architects etc. A person who employs or retains an attorney, or counselor, to appear for him in courts, advise, assist, and defend him in legal proceedings, and to act for him in any legal business</p> <p><u><a href="#">Wharton’s Law Lexicon (1976 Edition)</a></u>                      A person who seeks advice of a lawyer or commits his cause to the management of one, either in prosecuting a claim, or defending a suit in a Court of justice</p> <p><u><a href="#">Advanced Law Lexicon</a></u>                      One who applies to a lawyer or counselor for advice and direction on a question of law, or commits his cause to his management in prosecuting a claim or defending a suit, in a Court of Justice                      ‘CLIENT’ includes any person who, as a principal or on behalf of another person, retains or employs, or is about to retain or employ, a solicitor, and any person who is or may be liable to pay the solicitors Bill of costs, for any services, fees, costs, charges, or disbursements.”</p> <p><u><a href="#">Stroud’s Judicial Dictionary</a></u>                      Any person who, as a principal or on behalf of another person, retains or employs or is about to retain or employ, a solicitor</p> <p><u><a href="#">Corpus Juris Decondum</a></u>                      A client is one who seeks advice of an attorney or retains him to prosecute or defend a suit. A client is one who applies to a lawyer or counselor for advice and direction in a question of law or commits his cause to his management in prosecuting a claim or defending him against a suit in a court of justice; one who retains the attorney who is responsible to him for his fees and to whom the attorney is responsible for the management of the</p>

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		suit; one who communicates facts to an attorney expecting professional advice
117.	<b>Clinical establishment</b>	<u><i>Paragraph 2(s) of N. No. 12/2017-CT(R), dated 28.06.2017</i></u> "Clinical establishment" means a hospital, nursing home, clinic, sanatorium or any other institution by, whatever name called, that offers services or facilities requiring diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognised system of medicines in India, or a place established as an independent entity or a part of an establishment to carry out diagnostic or investigative services of diseases
118.	<b>Club</b>	<u><i>Black's Law Dictionary [Sixth Edition]</i></u> (a) A voluntary, incorporated or unincorporated association of persons for common purposes of a social, literary, investment, political nature or the like (b) Association of persons for promotion of some common object, such as literature, science, politics, good fellowship etc. Especially one jointly supported and meeting periodically and membership is usually conferred by ballots and carries privilege of exclusive use of a club quarters (c) Building, apartment or room occupied by a club
119.	<b>Coaching</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Education, Instruction
120.	<b>Coal Mines Provident Fund Organization</b>	<u><i>Cmpfo.gov.in</i></u> "Coal Mines Provident Fund Organization" has been entrusted with the responsibility of administering the Coal Mines Provident Fund and Miscellaneous Provisions Act, 1948 and different schemes framed there under. It is an autonomous organization governed by a Board of Trustees and functions under the overall supervision of Ministry of Coal, Government of India
121.	<b>Collecting</b>	<u><i>The Free Dictionary BY FARLEX</i></u> (a) Bringing together in a group or mass; gathering (b) To accumulate as a hobby or for study
122.	<b>Commencement</b>	<u><i>Section 3(13) of the General Clauses Act, 1897</i></u> "Commencement" used with reference to an Act or Regulation, shall mean the day on which the Act or Regulation comes into force
123.	<b>Commencement certificate</b>	<u><i>Paragraph 4(xxi) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</i></u> "Commencement Certificate" means the commencement certificate or the building permit or the construction permit, by whatever name called issued by the competent authority to allow or permit the promoter to begin development works on an immovable property, as per the sanctioned plan
124.	<b>Commencement of audit</b>	<u><i>Explanation to Section 65(4) of the CGST Act, 2017</i></u> "Commencement of audit" shall mean the date on which the records and other documents, called for by the tax authorities, are made available by the registered person or the actual institution of audit at the place of business, whichever is later
125.	<b>Commerce</b>	<u><i>Collins Co-Build Advanced Learner's English Dictionary [New Edition]</i></u> Commerce normally refers to the macroeconomic purchase and sale of goods and services by large organizations. The sale or purchase of a single item by a consumer is defined as a transaction, while commerce refers to

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		all transactions related to the purchase and sale of that item in an economy
126.	<b>Commercial apartment</b>	<u><i>Explanation 2(vii) to Rule 43 of the CGST Rules, 2017</i></u> “Commercial Apartment” shall mean an apartment other than a residential apartment
127.	<b>Commissioner</b>	<u><i>Explanation to Rule 138E of the CGST Rules, 2017</i></u> “Commissioner” shall mean the jurisdictional Commissioner in respect of the persons specified in clauses (a) and (b) i.e. a person paying tax under section 10 who has not furnished the returns for two consecutive tax periods and a person other than a person a person paying tax under section 10 who has not furnished the returns for a consecutive period of two months <u><i>Section 2(24) of the CGST Act, 2017</i></u> “Commissioner” means the Commissioner of central tax and includes the Principal Commissioner of central tax appointed under section 3 and the Commissioner of integrated tax appointed under the Integrated Goods and Services Tax Act
128.	<b>Commissioner in the Board</b>	<u><i>Section 2(25) of the CGST Act, 2017</i></u> “Commissioner in the Board” means the Commissioner referred to in section 168 <u><i>Section 168(2) of the CGST Act, 2017</i></u> <u><i>For 01.07.2017 to 31.12.2019</i></u> (2) The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, sub-section (5) of section 66, sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board. <u><i>For 01.01.2020 to 29.06.2020</i></u> (2) The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, <b>sub-section (1) of section 44, sub-sections (4) and (5) of section 52, sub-section (5) of section 66</b> , sub-section (1) of section 143, sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board <u><i>For 30.06.2020 to a date immediate preceding the date to be notified later</i></u> <u><i>N. No. 49/2020-CT, dated 24.06.2020 [Section 129 of the Finance Act, 2020]</i></u> (2) The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, sub-section (1) of section 44, sub-sections (4) and (5) <b>of section 52, sub-section (1) of section 143 except the second proviso thereof</b> , sub-section (1) of section 151, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board <u><i>With effect a date to be notified later</i></u> <u><i>Section 121 of the Finance Act, 2021</i></u> Substitution of the words, brackets and figures “sub-section (1) of section 44” with the word and figures “section 44” and omission of the words, brackets and

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source
		figures “sub-section (1) of section 151 (2) The Commissioner specified in clause (91) of section 2, sub-section (3) of section 5, clause (b) of sub-section (9) of section 25, sub-sections (3) and (4) of section 35, sub-section (1) of section 37, sub-section (2) of section 38, sub-section (6) of section 39, sub-section <b>section 44</b> , sub-sections (4) and (5) of section 52, sub-section (1) of section 143 except the second proviso thereof, clause (l) of sub-section (3) of section 158 and section 167 shall mean a Commissioner or Joint Secretary posted in the Board and such Commissioner or Joint Secretary shall exercise the powers specified in the said sections with the approval of the Board
129.	<b>Commission agent</b>	<p><u><a href="#">Chron.com</a></u> Commission agent also known as commercial agents work as middlemen between vendors and buyers. In general, commission agents purchase and sell items on behalf of a principal, usually a company. The nature of the job depends on the field of employment. Agricultural produce commission agents who work for small businesses, for instance, travel to farms and orchards, purchasing fruits, vegetables and dairy products for principals such as grocers and restaurants, or sell such items to grocers and restaurants on behalf of farmers. These individuals work independently as contracted, third party workers, not employees of their principals</p> <p><u><a href="#">Ehow.com</a></u> A commission agent works for a principal and derives compensation from actual sales, usually expressed as a percentage of sales</p>
130.	<b>Commissioning</b>	<p><u><a href="#">Business dictionary.com</a></u> Process by which an equipment, facility, or plant (which is installed, or is complete or near completion) is tested to verify if it functions according to its design objectives or specifications. Business dictionary.com</p>
131.	<b>Commit</b>	<p><u><a href="#">Oxford Online Dictionary</a></u> Entrust, give, obligate</p>
132.	<b>Committee</b>	<p><u><a href="#">Explanation (e) to Rule 97 of the CGST Rules, 2017 –In the context of Refund</a></u> 'Committee' means the Committee constituted under Rule 97(4)</p> <p><u><a href="#">Rule 97(4) of the CGST Rules, 2017</a></u> <u><a href="#">For 01.07.2017 to 17.04.2018 -N. No. 10/2017-CT, dated 28.06.2017</a></u> The Government shall, by an order, constitute a Standing Committee with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilization of the money credited to the Consumer Welfare Fund for welfare of the consumers</p> <p><u><a href="#">With effect from 18.04.2018- N. No. 21/2018-CT, dated 18.04.2018</a></u> The Government shall, by an order, constitute a Standing Committee (hereinafter referred to as the 'Committee') with a Chairman, a Vice-Chairman, a Member Secretary and such other members as it may deem fit and the Committee shall make recommendations for proper utilisation of the money credited to the Fund for welfare of the consumers</p> <p><u><a href="#">Explanation (b) to Chapter XV of the CGST Rules, 2017[which deals with Anti-profiteering]</a></u> “Committee” means the Standing Committee on Anti-profiteering constituted by the Council in terms of sub-rule (1) of rule 123 of these rules</p>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		<u><a href="#">Section 123(1) of the CGST Rules, 2017</a></u> The Council may constitute a Standing Committee on Anti-profiteering which shall consist of such Officers of the State Government and Central Government as may be nominated it
133.	<b>Common Bio-Medical Waste Treatment Facility (CBWTF)</b>	<u><a href="http://www.cpcb.nic.in/wast/bioimediawast">http://www.cpcb.nic.in/wast/bioimediawast</a></u> A Common Bio-medical Waste Treatment Facility (CBWTF) is a set up where biomedical waste, generated from a number of healthcare units, is imparted necessary treatment to reduce adverse effects that this waste may pose. The treated waste may finally be sent for disposal in a landfill or for recycling purposes. Installation of individual treatment facilities by small healthcare units requires comparatively high capital investment. In addition, it requires separate manpower and infrastructure development for proper operation and maintenance of treatment systems. The concept of CBWTF not only addresses such problems but also prevents proliferation of treatment equipment in a city
134.	<b>Common portal</b>	<u><a href="#">Section 2(26) of the CGST Act, 2017</a></u> "Common Portal" means the common goods and services tax electronic portal referred to in section 146 <u><a href="#">Section 146 of the CGST Act, 2017</a></u> The government may, on the recommendations of the Council, notify the Common Goods and Services Tax Electronic Portal for facilitating registration, payment of tax, furnishing of returns, computation and settlement of integrated tax, electronic way bill and for carrying out such other functions and for such purposes as may be prescribed
135.	<b>Common working days</b>	<u><a href="#">Section 2(27) of the CGST Act, 2017</a></u> "Common working days" in respect of a State or Union territory shall mean such days in succession which are not declared as gazette holidays by the Central Government or the concerned State or Union territory Government
136.	<b>Company</b>	<u><a href="#">Explanation (i) to Section 137 of the CGST Act, 2017</a></u> "Company" means a body corporate and includes a firm or other association of individuals
137.	<b>Company Secretary</b>	<u><a href="#">Section 2(28) of the CGST Act, 2017</a></u> "company secretary" means a company secretary as defined in clause (c) of sub-section (1) of section 2 of the Company Secretaries Act, 1980 <u><a href="#">Section 2(1)(c) of the Company Secretaries Act, 1980</a></u> "Company Secretary" means a person who is a member of the Institute i.e. Institute of Company Secretaries of India
138.	<b>Compensation</b>	<u><a href="#">Section 2(d) of the Goods and Services Tax (Compensation to States) Act, 2017</a></u> "Compensation" means an amount, in the form of goods and services tax compensation, as determined under section 7
139.	<b>Completion</b>	<u><a href="http://Thinkexist.com">Thinkexist.com</a></u> State of being complete; fulfilment; accomplishment; realization
140.	<b>Competent authority</b>	<u><a href="#">Explanation 2(viii) to Rule 43 of the CGST Rules, 2017</a></u> "Competent authority" as mentioned in definition of "residential apartment", means the local authority or any authority created or established under any law for the time being in force by the Central Government or State Government or Union Territory Government, which exercises authority over land under its jurisdiction, and has powers to give permission for development of such immovable property



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
141.	<b>Composite Supply</b>	<u><a href="#">Section 2(30) of the CGST Act, 2017</a></u> “Composite Supply” means a supply made by a taxable person to a recipient consisting of two or more taxable supplies of goods or services or both, 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 principal supply <i>Illustration:</i> Where goods are packed and transported with insurance, the supply of goods, packing materials, transport and insurance is a composite supply and supply of goods is a principal supply.
142.	<b>Concerned Supplier</b>	<u><a href="#">Explanation to Section 52 of the CGST Act, 2017</a></u> ‘Concerned Supplier’ shall mean the supplier of goods or services or both making supplies through the operator
143.	<b>Concerned Officer</b>	<u><a href="#">GST Flyer issued by CBIC</a></u> In normal circumstances, the concerned officer will be the officer in whose jurisdiction the applicant is located. In such cases the concerned officer will be the jurisdictional CGST/SGST officer
144.	<b>Concert</b>	<u><a href="#">Dictionary.com</a></u> (a) A public musical performance in which a number of singers or instrumentalists, or both, participate; (b) A public performance, usually by an individual singer, instrumentalist, or the like; recital
145.	<b>Confiscate / confiscation</b>	<u><a href="#">Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</a></u> Take possession of, seize, impound, appropriate <u><a href="#">Black’s Law Dictionary [Sixth Edition]</a></u> The seizure of private property by the government without compensation to the owner, often as a consequence of conviction for crime or because possession or use of the property was contrary to law. The provisions of due process prohibit the confiscation of property without compensation except where the property is taken in the valid execution of the police power <u><a href="#">Merriam Webster Dictionary</a></u> Appropriated by the Government, forfeited <u><a href="#">Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</a></u> Taking away, Abstraction <u><a href="#">Oxford Online Dictionary</a></u> Confiscation of the goods is the ultimate act after proper adjudication. Once confiscation takes place, the ownership as well as the possession goes out of the hands of the original owner and into the hands of the Government Authority <u><a href="#">The Free Dictionary by FARLEX</a></u> The act of taking quick and forcible possession of
146.	<b>Congenital defects</b>	<u><a href="#">Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</a></u> Defects present at the time of birth
147.	<b>Conjunction</b>	<u><a href="#">Merriam Webster Dictionary</a></u> Occurrence together in time or space; concurrence <u><a href="#">Oxford Advanced Learner’s Dictionary</a></u> A combination of events, etc., that causes a particular result <u><a href="#">The free dictionary by FARLEX</a></u> Payment given in exchange for a service rendered; recompense: promise, object, etc., given by one party to persuade another to enter into a contract
148.	<b>Connected with</b>	<u><a href="#">Advanced Law Lexicon</a></u> The preventive detention must be for reason <i>connected with</i> the

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
S. No.	Term	Meaning and Source
		<p>maintenance of public order. The connection contemplated must be real and proximate, not far-fetched or problematical.</p> <p>Loss '<i>connected with</i>, or arising out of,' a trade or a business and which was a deduction from the tax return, meant "a loss reasonably incidental to earning the profits" and does not include a loss sustained by the ill conduct of the trade or business, e.g., damages paid to a GUEST at an inn occasioned by the negligence of the innkeeper</p>
149.	<b>Consideration</b>	<p><u><a href="#">Section 2(31) of the CGST Act, 2017</a></u>  "<i>Consideration</i>" in relation to the supply of goods or services or both includes—</p> <p>a Any payment made or to be made, whether in money or otherwise, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government;</p> <p>b The monetary value of any act or forbearance, in respect of, in response to, or for the inducement of, the supply of goods or services or both, whether by the recipient or by any other person but shall not include any subsidy given by the Central Government or a State Government:</p> <p>Provided that a deposit given in respect of the supply of goods or services or both shall not be considered as payment made for such supply unless the supplier applies such deposit as consideration for the said supply</p>
150.	<b>Consignment value of goods</b>	<p><u><a href="#">Explanation 2 to Rule 138(1) of the CGST Rules, 2017</a></u>  "<i>Consignment value of goods</i>" shall be the value, determined in accordance with the provisions of section 15, declared in an invoice, a bill of supply or a delivery challan, as the case may be, issued in respect of the said consignment and also includes the central tax, State or Union territory tax, integrated tax and cess charged, if any, in the document and shall exclude the value of exempt supply of goods where the invoice is issued in respect of both exempt and taxable supply of goods</p>
151.	<b>Construction</b>	<p><u><a href="#">Explanation to Section 17(5) of the CGST Act, 2017</a></u>  "<i>Construction</i>" includes re-construction, renovation, additions or alterations or repairs, to the extent of capitalization, to the said immovable property</p>
152.	<b>Consular Officers</b>	<p><u><a href="#">United States Department of State Office of Foreign Missions, guidance for Law Enforcement and Judicial Authorities</a></u>  <i>Consular officers</i> who are fulltime practitioners of consular functions are referred to as "career" consular officers. These officers are normally nationals of the sending country who are sent to the United States to perform these functions for a specific period and then are transferred to a further assignment. Career consular officers are prohibited by international law from engaging in professional or commercial activities outside the scope of their official consular functions</p>
153.	<b>Consulates</b>	<p><u><a href="#">Wikipedia- The Free Encyclopedia</a></u>  Consulates are smaller diplomatic missions which are normally located in major cities of the receiving state (but can be located in the capital, usually when the sending country has no embassy in the receiving state). As well as being a diplomatic mission to the country in which it is situated, it may also be a non-resident permanent mission to one or more other countries. There are thus resident and non-resident embassies Source</p>

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source								
154.	<b>Consumer</b>	<p><u><i>Explanation to Rule 97(f) of the CGST Rules, 2017</i></u>  “Consumer” has the same meaning as assigned to it in Section 2(1)(d) of the Consumer Protection Act, 1986, and includes consumer of goods on which central tax has been paid</p> <p><b>Note:</b> Consumer Protection Act, 1986 has been superseded by Consumer Protection Act, 2019. Consumer Protection Act, 2019 has come into force with effect from 20.07.2019. However, meaning of term “consumer” under Act of 1986 and 2019 is given below:</p> <p><u><i>Section 2(1)(d) of the Consumer Protection Act, 1986</i></u>  “Consumer” means any person who—</p> <table border="1" data-bbox="566 598 1377 1136"> <tr> <td data-bbox="566 598 634 850">(i)</td> <td data-bbox="634 598 1377 850">buys any goods for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any user of such goods other than the person who buys such goods for consideration paid or promised or partly paid or partly promised, or under any system of deferred payment when such use is made with the approval of such person, but does not include a person who obtains such goods for resale or for any commercial purpose; or</td> </tr> <tr> <td data-bbox="566 850 634 1136">(ii)</td> <td data-bbox="634 850 1377 1136">hires or avails of any services for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any beneficiary of such services other than the person who 'hires or avails of the services for consideration paid or promised, or partly paid and partly promised, or under any system of deferred payment, when such services are availed of with the approval of the first mentioned person <b>but does not include a person who avails of such services for any commercial purposes;</b></td> </tr> </table> <p><i>Explanation.—</i> For the purposes of this clause, “commercial purpose” does not include use by a person of goods bought and used by him and services availed by him exclusively for the purposes of earning his livelihood by means of self-employment;</p> <p><u><i>Section 2(7) of the Consumer Protection Act, 2019</i></u>  “consumer” means any person who—</p> <table border="1" data-bbox="566 1325 1377 1862"> <tr> <td data-bbox="566 1325 634 1577">(i)</td> <td data-bbox="634 1325 1377 1577">buys any goods for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any user of such goods other than the person who buys such goods for consideration paid or promised or partly paid or partly promised, or under any system of deferred payment, when such use is made with the approval of such person, but does not include a person who obtains such goods for resale or for any commercial purpose; or</td> </tr> <tr> <td data-bbox="566 1577 634 1862">(ii)</td> <td data-bbox="634 1577 1377 1862">hires or avails of any service for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any beneficiary of such service other than the person who hires or avails of the services for consideration paid or promised, or partly paid and partly promised, or under any system of deferred payment, when such services are availed of with the approval of the first mentioned person, but does not include a person who avails of such service for any commercial purpose.</td> </tr> </table> <p><i>Explanation. --</i>For the purposes of this clause, --</p>	(i)	buys any goods for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any user of such goods other than the person who buys such goods for consideration paid or promised or partly paid or partly promised, or under any system of deferred payment when such use is made with the approval of such person, but does not include a person who obtains such goods for resale or for any commercial purpose; or	(ii)	hires or avails of any services for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any beneficiary of such services other than the person who 'hires or avails of the services for consideration paid or promised, or partly paid and partly promised, or under any system of deferred payment, when such services are availed of with the approval of the first mentioned person <b>but does not include a person who avails of such services for any commercial purposes;</b>	(i)	buys any goods for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any user of such goods other than the person who buys such goods for consideration paid or promised or partly paid or partly promised, or under any system of deferred payment, when such use is made with the approval of such person, but does not include a person who obtains such goods for resale or for any commercial purpose; or	(ii)	hires or avails of any service for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any beneficiary of such service other than the person who hires or avails of the services for consideration paid or promised, or partly paid and partly promised, or under any system of deferred payment, when such services are availed of with the approval of the first mentioned person, but does not include a person who avails of such service for any commercial purpose.
(i)	buys any goods for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any user of such goods other than the person who buys such goods for consideration paid or promised or partly paid or partly promised, or under any system of deferred payment when such use is made with the approval of such person, but does not include a person who obtains such goods for resale or for any commercial purpose; or									
(ii)	hires or avails of any services for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any beneficiary of such services other than the person who 'hires or avails of the services for consideration paid or promised, or partly paid and partly promised, or under any system of deferred payment, when such services are availed of with the approval of the first mentioned person <b>but does not include a person who avails of such services for any commercial purposes;</b>									
(i)	buys any goods for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any user of such goods other than the person who buys such goods for consideration paid or promised or partly paid or partly promised, or under any system of deferred payment, when such use is made with the approval of such person, but does not include a person who obtains such goods for resale or for any commercial purpose; or									
(ii)	hires or avails of any service for a consideration which has been paid or promised or partly paid and partly promised, or under any system of deferred payment and includes any beneficiary of such service other than the person who hires or avails of the services for consideration paid or promised, or partly paid and partly promised, or under any system of deferred payment, when such services are availed of with the approval of the first mentioned person, but does not include a person who avails of such service for any commercial purpose.									

### MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source
		<p>(a) the expression "<i>commercial purpose</i>" does not include use by a person of goods bought and used by him exclusively for the purpose of earning his livelihood, by means of self-employment;</p> <p>(b) the expressions "<i>buys any goods</i>" and "<i>hires or avails any services</i>" includes offline or online transactions through electronic means or by teleshopping or direct selling or multi-level marketing;</p>
155.	<b>Continuous journey</b>	<p><u><a href="#">Section 2(3) of the IGST Act, 2017</a></u>                      “<i>Continuous Journey</i>” means a journey for which a single or more than one ticket or invoice is issued at the same time, either by a single supplier of service or through an agent acting on behalf of more than one supplier of service, and which involves no stopover between any of the legs of the journey for which one or more separate tickets or invoices are issued</p>
156.	<b>Continuous supply of goods</b>	<p><u><a href="#">Section 2(32) of the CGST Act, 2017</a></u>                      “<i>Continuous Supply of goods</i>” means a supply of goods which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, whether or not by means of a wire, cable, pipeline or other conduit, and for which the supplier invoices the recipient on a regular or periodic basis and includes supply of such goods as the Government may, subject to such conditions, as it may, by notification, specify</p>
157.	<b>Cooling</b>	<p><u><a href="#">The free dictionary by FARLEX</a></u>                      Giving relief from heating</p>
158.	<b>Cotton</b>	<p><u><a href="http://www.drabeny.com">Http://www.drabeny.com</a></u>                      Cotton is a soft, fluffy staple fibre that grows in a boll around the seeds of the cotton plant. The plant is a shrub native to tropical and subtropical regions around the world, including the Americas, Africa, India and Pakistan. The fibre most often is spun into yarn or thread and used to make a soft, breathable textile, which is the most widely used natural-fibre cloth in clothing today</p>
159.	<b>Continuous supply of services</b>	<p><u><a href="#">Section 2(33) of the CGST Act, 2017</a></u>                      “<i>Continuous supply of services</i>” means a supply of services which is provided, or agreed to be provided, continuously or on recurrent basis, under a contract, for a period exceeding three months with periodic payment obligations and includes supply of such services as the Government may, subject to such conditions, as it may, by notification, specify</p>
160.	<b>Contract carriage</b>	<p><u><a href="#">Paragraph 2(i) N. No. 12/2017-CT(R), dated 28.06.2017</a></u>                      “<i>Contract carriage</i>” has the same meaning as assigned to it in clause (7) of section 2 of the Motor Vehicles Act, 1988</p> <p><u><a href="#">Section 2(7) of the Motor Vehicles Act, 1988</a></u>                      “<i>Contract carriage</i>” means a motor vehicle which carries a passenger or passengers for hire or reward and is engaged under a contract, whether expressed or implied, for the use of such vehicle as a whole for the carriage of passengers mentioned therein and entered into by a person with a holder of a permit in relation to such vehicle or any person authorized by him in this behalf on a fixed or an agreed rate or sum—</p> <p>(a) on a time basis, whether or not with reference to any route or distance</p> <p>(b) from one point to another,</p> <p>and in either case without stopping to pick up or set down passengers not included in the contract anywhere during the journey, and includes –</p>

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source														
		(i) a maxi cab; and (ii) a motor cab notwithstanding that separate fares are charged for its passengers														
161.	<b>Conveyance</b>	<u>Section 2(34) of the CGST Act, 2017</u> “Conveyance” includes a vessel, an aircraft and a vehicle														
162.	<b>Cost accountant</b>	<u>Section 2 (35) of the CGST Act, 2017</u> “Cost Accountant” means a cost accountant as defined in clause (b) of sub-section (1) of section 2 of the Cost and Works Accountants Act, 1959 <u>Section 2(1)(b) of Cost and Works Accountants Act, 1959</u> “Cost Accountant” means a person who is a member of the Institute <b>Note:</b> In terms of Section 6(1) of the Cost and Works Accountants Act, 1959 no member of the Institute shall be entitled to practise [whether in India or elsewhere] unless he has obtained from the Council a certificate of practice. As a consequence, only a member of ICWAI having certificate of practice or firm of Cost Accountants can take up the GST Audit														
163.	<b>Council</b>	<u>Section 2(36) of the CGST Act, 2017</u> “Council” means the Goods and Service Tax Council established under Article 279A of Constitution <u>Article 279A of Constitution of India -</u> Inserted by the Constitution (One Hundred and First Amendment) Act, 2016 (with effect from 08.09.2016) <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td>The President shall, within sixty days from the date of commencement of the Constitution (One Hundred and First Amendment) Act, 2016, by order, constitute a Council to be called the Goods and Services Tax Council.</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td>The Goods and Services Tax Council shall consist of the following members, namely: — <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>The Union Finance Minister..... Chairperson;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>The Union Minister of State in charge of Revenue or Finance..... Member;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>The Minister in charge of Finance or Taxation or any other Minister nominated by each State Government.....Members.</td> </tr> </table> </td> </tr> <tr> <td style="text-align: center;">(3)</td> <td>The Members of the Goods and Services Tax Council referred to in sub-clause (c) of clause (2) shall, as soon as may be, choose one amongst themselves to be the Vice-Chairperson of the Council for such period as they may decide.</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td>The Goods and Services Tax Council shall make recommendations to the Union and the States on— <ol style="list-style-type: none"> <li>(a) the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;</li> <li>(b) the goods and services that may be subjected to, or exempted from the goods and services tax;</li> <li>(c) model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;</li> <li>(d) the threshold limit of turnover below which goods and services may be exempted from goods and services tax;</li> <li>(e) the rates including floor rates with bands of goods and services tax;</li> </ol> </td> </tr> </table>	(1)	The President shall, within sixty days from the date of commencement of the Constitution (One Hundred and First Amendment) Act, 2016, by order, constitute a Council to be called the Goods and Services Tax Council.	(2)	The Goods and Services Tax Council shall consist of the following members, namely: — <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>The Union Finance Minister..... Chairperson;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>The Union Minister of State in charge of Revenue or Finance..... Member;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>The Minister in charge of Finance or Taxation or any other Minister nominated by each State Government.....Members.</td> </tr> </table>	(a)	The Union Finance Minister..... Chairperson;	(b)	The Union Minister of State in charge of Revenue or Finance..... Member;	(c)	The Minister in charge of Finance or Taxation or any other Minister nominated by each State Government.....Members.	(3)	The Members of the Goods and Services Tax Council referred to in sub-clause (c) of clause (2) shall, as soon as may be, choose one amongst themselves to be the Vice-Chairperson of the Council for such period as they may decide.	(4)	The Goods and Services Tax Council shall make recommendations to the Union and the States on— <ol style="list-style-type: none"> <li>(a) the taxes, cesses and surcharges levied by the Union, the States and the local bodies which may be subsumed in the goods and services tax;</li> <li>(b) the goods and services that may be subjected to, or exempted from the goods and services tax;</li> <li>(c) model Goods and Services Tax Laws, principles of levy, apportionment of Goods and Services Tax levied on supplies in the course of inter-State trade or commerce under article 269A and the principles that govern the place of supply;</li> <li>(d) the threshold limit of turnover below which goods and services may be exempted from goods and services tax;</li> <li>(e) the rates including floor rates with bands of goods and services tax;</li> </ol>
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**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source
		<p>(f) any special rate or rates for a specified period, to raise additional resources during any natural calamity or disaster;</p> <p>(g) special provision with respect to the States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand; and</p> <p>(h) Any other matter relating to the goods and services tax, as the Council may decide.</p>
		(5) The Goods and Services Tax Council shall recommend the date on which the goods and services tax be levied on petroleum crude, high speed diesel, motor spirit (commonly known as petrol), natural gas and aviation turbine fuel.
		(6) While discharging the functions conferred by this article, the Goods and Services Tax Council shall be guided by the need for a harmonised structure of goods and services tax and for the development of a harmonised national market for goods and services.
		(7) One-half of the total number of Members of the Goods and Services Tax Council shall constitute the quorum at its meetings.
		(8) The Goods and Services Tax Council shall determine the procedure in the performance of its functions.
		(9) Every decision of the Goods and Services Tax Council shall be taken at a meeting, by a majority of not less than three-fourths of the weighted votes of the members present and voting, in accordance with the following principles, namely:- (a) The vote of the Central Government shall have a weightage of one third of the total votes cast and (b) The votes of all the State Governments taken together shall have a weightage of two-thirds of the total votes cast in that meeting
		(10) No act or proceedings of the Goods and Services Tax Council shall be invalid merely by reason of—
		(a) any vacancy in, or any defect in, the constitution of the Council; or
		(b) any defect in the appointment of a person as a Member of the Council; or
		(c) any procedural irregularity of the Council not affecting the merits of the case.
		(11) The Goods and Services Tax Council shall establish a mechanism to adjudicate any dispute—
		(a) between the Government of India and one or more States; or
		(b) between the Government of India and any State or States on one side and one or more other States on the other side; or
		(c) between two or more States,
		Arising out of the recommendations of the Council or implementation thereof.

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>								
S. No.	Term	Meaning and Source						
164.	<b>Cord blood</b>	<p><u><i>American Heritage Medical Dictionary</i></u></p> <table border="1"> <tr> <td>1.</td> <td>Blood present in the umbilical vessels at the time of delivery.</td> </tr> <tr> <td>2.</td> <td>Blood from the placenta drawn through the newly severed</td> </tr> <tr> <td>3.</td> <td>Umbilical cord, collected for study or for possible transfusion to treat disease in the child</td> </tr> </table>	1.	Blood present in the umbilical vessels at the time of delivery.	2.	Blood from the placenta drawn through the newly severed	3.	Umbilical cord, collected for study or for possible transfusion to treat disease in the child
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3.	Umbilical cord, collected for study or for possible transfusion to treat disease in the child							
165.	<b>Cord blood bank</b>	<p><u><i>Collins Co-Build Advanced Learner's English Dictionary [New Edition]</i></u>  Blood from the umbilical cord is 'harvested' a few minutes after birth meaning that the blood is removed from the clamped off cord and store for future use.  It contains special stem cells that have the capacity to turn into kinds of blood cells making them potentially useful in the treatment of certain immune system disorders and blood diseases</p>						
166.	<b>Courier agency</b>	<p><u><i>Paragraph 2(u) of N. No. 12/2017-CT(R), dated 28.06.2017</i></u>  “Courier Agency” means any person engaged in the door to door transportation of time sensitive documents, goods or articles, utilizing the services of a person, either directly or indirectly, to carry or accompany such documents, goods or articles</p>						
167.	<b>Court</b>	<p><u><i>Explanation (ii) to Section 94(3) of the CGST Act, 2017</i></u>  “Court” means the District Court, High Court or Supreme Court</p>						
168.	<b>Credit note</b>	<p><u><i>Section 2(37) of the CGST Act, 2017</i></u>  “Credit Note” means a document issued by a registered person under sub-section (1) of section 34</p> <p><u><i>Section 34(1) of the CGST Act, 2017</i></u>  <u><i>For 01.07.2017 to 31.01.2019</i></u>  (1) Where a tax invoice has been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient a <b>credit note</b> containing such particulars as may be prescribed.</p> <p><u><i>With effect from 01.02.2019 –CGST (Amendment) Act, 2018</i></u>  (1) Where <b>one or more tax invoices have</b> been issued for supply of any goods or services or both and the taxable value or tax charged in that tax invoice is found to exceed the taxable value or tax payable in respect of such supply, or where the goods supplied are returned by the recipient, or where goods or services or both supplied are found to be deficient, the registered person, who has supplied such goods or services or both, may issue to the recipient <b>one or more credit notes for supplies made in a financial year</b> containing such particulars as may be prescribed</p>						
169.	<b>Crematorium</b>	<p><u><i>Encarta Dictionary (North America)</i></u>  Place used for cremation a building or furnace where corpses are incinerated</p>						
170.	<b>Culpable Mental State</b>	<p><u><i>Explanation (i) to Section 135 of the CGST Act, 2017</i></u>  “Culpable Mental State” includes intention, motive, knowledge of a fact, and belief in, or reason to believe, a fact</p>						
171.	<b>Cultivation</b>	<p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>  Crop growing, nurturing, farming</p> <p><u><i>The Free Dictionary by FARLEX</i></u></p> <table border="1"> <tr> <td>A</td> <td>The planting, tending, improving, or harvesting of crops or plants</td> </tr> <tr> <td>B</td> <td>The preparation of ground to promote their growth</td> </tr> </table>	A	The planting, tending, improving, or harvesting of crops or plants	B	The preparation of ground to promote their growth		
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<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
172.	<b>Culture</b>	<u><a href="#">Wikipedia- The Free Encyclopaedia</a></u> Culture is a term that has many different interrelated meanings. However, in the present context, the word "culture" means Excellence of taste in fine arts and humanities, also known as high culture
173.	<b>Curing</b>	<u><a href="#">Webster's New World Dictionary &amp; Thesaurus</a></u> To restore to a sound condition, to get rid of a harmful or undesirable condition
174.	<b>Customs Frontiers of India</b>	<u><a href="#">Section 2(4) of the IGST Act, 2017</a></u> "customs frontiers of India" means the limits of a customs area as defined in section 2 of the Customs Act, 1962 <u><a href="#">Section 2 (11) of the Customs Act, 1962</a></u> "Customs area" means the area of a customs station or with effect from 04.05.2017 a warehouse and includes any area in which imported goods or export goods are ordinarily kept before clearance by Customs Authorities
175.	<b>Customs Station</b>	<u><a href="#">Explanation (v) to paragraph 2 of services exemption N. No. 12/2017-CT(R) 28.06.2017</a></u> "Customs station" shall have the same meaning as assigned to it in clause (13) of section 2 of the Customs Act, 1962 <u><a href="#">Section 2(13) of the CGST Act, 2017 -Substituted with effect from 31.03.2017</a></u> "Customs station" means any customs port, customs airport, international courier terminal, foreign post office or land customs station
176.	<b>Custom (Uncanned) software</b>	<u><a href="#">Continuum Software Solutions</a></u> Custom software is a product developed to suffice specific business needs. Business owner can engage its in-house development team or can hire offshore development team to get custom software developed
177.	<b>Customs port</b>	<u><a href="#">Section 2(12) of Customs Act, 1962</a></u> "Customs port" means any port appointed under clause (a) of section 7 to be a customs port and includes a place appointed under clause (aa) of that section to be an inland container depot <b>Note:</b> In terms of section 7(a) of Customs Act, 1962 the Board may appoint, by notification in the official gazette, any port as customs port for the unloading of imported goods and the loading of export goods or any class of such goods. In addition, under section 7(aa) of Customs Act, 1962 the Central Government may appoint, by notification in the official gazette, the places which alone shall be inland container depots for the unloading of imported goods and the loading of export goods or any class of such goods
178.	<b>Customs airport</b>	<u><a href="#">Section 2(10) of Customs Act, 1962</a></u> "Customs airport" means any airport appointed under clause (a) of section 7 to be a customs airport, and includes a place appointed under clause (aa) of that section to be an air freight station <b>Note:</b> In terms of section 7(a) of Customs Act, 1962 the Board may appoint, by notification in the official gazette, any airport as customs airport for the unloading of imported goods and the loading of export goods or any class of such goods. In addition, under section 7(aa) of Customs Act, 1962 the Central Government may appoint, by notification in the official gazette, the places which shall be an air freight station for the unloading of and the loading of export goods or any class of such goods
179.	<b>Customer</b>	<u><a href="#">Webster's Dictionary</a></u> One who trades regularly at a particular shop; a patron; a purchaser or buyer

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>						
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>				
		<p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>            "A person who buys goods or services from a shop or business"</p> <p><u><i>Black's Law Dictionary [Sixth Edition]</i></u>            One who regularly or repeatedly makes purchases of, or has business dealing with, a tradesman or business. Ordinarily, one who has repeated business dealings with another; a buyer, purchaser, consumer or patron. In banking, any person having an account with a bank or for whom a bank has agreed to collect items and includes a bank carrying an account with another bank</p> <p><u><i>Advanced Law Lexicon</i></u>            Buyer, one who patronises or uses the services; a person with whom a business-house or businessman has dealings. Person or concern purchasing goods</p>				
180.	<b>Damaged</b>	<p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>            Harmed, injured, spoiled</p>				
181.	<b>Data</b>	<p><u><i>Section 2(1)(o) of the Information Technology Act, 2000</i></u>            "Data" means a representation of information, knowledge, facts, concepts or instructions which are being prepared or have been prepared in a formalised manner, and is intended to be processed, is being processed or has been processed in a computer system or <i>computer network</i>, and may be in any form (including computer printouts magnetic or optical storage media, punched cards, punched tapes) or stored internally in the memory of the computer</p> <p><u><i>Section 2(1)(j) of the Information Technology Act, 2000</i></u>            "Computer Network" means the interconnection of one or more computers through—</p> <table border="1"> <tr> <td>(i)</td> <td>the use of satellite, microwave, terrestrial line or other communication media; and</td> </tr> <tr> <td>(ii)</td> <td>terminals or a complex consisting of two or more interconnected computers whether or not the interconnection is continuously maintained</td> </tr> </table>	(i)	the use of satellite, microwave, terrestrial line or other communication media; and	(ii)	terminals or a complex consisting of two or more interconnected computers whether or not the interconnection is continuously maintained
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182.	<b>Debit note</b>	<p><u><i>Section 2(38) of the CGST Act, 2017</i></u>            "Debit Note" means a document issued by a registered person under sub-section (3) of section 34</p> <p><u><i>Explanation to Section 34 of CGST Act, 2017</i></u>            "Debit Note" shall include a supplementary invoice</p>				
183.	<b>Decision</b>	<p><u><i>Clause (ii) to Sec.108(6) of the CGST Act, 2017</i></u>            "Decision" shall include intimation given by any officer lower in rank than the Revisional Authority</p>				
184.	<b>Declared tariff</b>	<p>Paragraph 2(w) of services exemption N. No. 12/2017-CT(R), dated 28.06.2017/<u><i>Paragraph 4 (xxv) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [As amended vide N. No. 20/2019-CT(R), dated 30.09.2019]</i></u></p> <p>"Declared tariff" includes charges for all amenities provided in the unit of accommodation (given on rent for stay) like furniture, air conditioner, refrigerators or any other amenities, but without excluding any discount offered on the published charges for such unit</p>				
185.	<b>Deemed exports</b>	<p><u><i>Section 2(39) of the CGST Act, 2017</i></u>            "Deemed Exports" means such supplies of goods as may be notified under section 147</p>				

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		<u><a href="#">Section 147 of the CGST Act, 2017</a></u> <i>Deemed Exports.</i> —The Government may, on the recommendations of the Council, notify certain supplies of goods as deemed exports, where goods supplied do not leave India, and payment for such supplies is received either in Indian rupees or in convertible foreign exchange, if such goods are manufactured in India
186.	<b>Deemed rejection of refund claim</b>	<u><a href="#">Explanation to Rule 93 of the CGST Rules, 2017</a></u> A refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal
187.	<b>Deputing</b>	<u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> Delegating, Allotting
188.	<b>Designated authority</b>	<u><a href="#">Section 2(40) of the CGST Act, 2017</a></u> “Designated authority” means such authority as may be notified by the Board
189.	<b>Destroy</b>	<u><a href="#">Oxford Online Dictionary</a></u> Obliterate, wipe out, tear down
190.	<b>Destroyed</b>	<u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> (a) End the existence of (something) by damaging or attacking it; (b) Ruin(someone) emotionally or spiritually; (c) Kill (a sick, savage or unwanted animal) by humane means
191.	<b>Details of outward supplies</b>	<u><a href="#">Explanation to Section 37 of the CGST Act, 2017</a></u> For the purposes of this Chapter, the expression “details of outward supplies” shall include details of invoices, debit notes, credit notes and revised invoices issued in relation to outward supplies made during any tax period
192.	<b>Detention</b>	<u><a href="#">Oxford Online Dictionary</a></u> Not allowing access to the owner of the goods by a legal order/notice is called detention. However, the ownership of goods still lies with the owner. It is issued when it is suspected that the goods are liable to confiscation
193.	<b>Developer - promoter</b>	<u><a href="#">Explanation (i) to Entry 3(i) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</a></u> “Developer-promoter” is a promoter who constructs or converts a building into apartments or develops a plot for sale
194.	<b>Development works</b>	<u><a href="#">Paragraph 4(xxii) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</a></u> “Development Works” means the external development works and internal development works on immovable property
195.	<b>Diagnosis</b>	<u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> Finding
196.	<b>Die</b>	<u><a href="#">Dictionary.com</a></u> (a) Any of various devices for cutting or forming material in a press or a stamping or forging machine (b) A hollow device of steel, often composed of several pieces to be fitted into a stock, for cutting the threads of bolts or the like (c) One of the separate pieces of such a device (d) a steel block or plate with small conical holes through which wire, plastic rods, etc. are drawn
197.	<b>Diplomatic agent</b>	<u><a href="#">Us legal.com</a></u>



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		<p>A diplomatic agent is a national representative. Originally, diplomatic agents helped to work out certain negotiations between nations, but now a diplomatic agent acts as an intermediary of a foreign nation and the nation which employed the diplomatic agent. Diplomatic agents supervise and transact the affairs of the nation employing them. Diplomatic agents help to build a strong and improved relationship with the two countries. This can lead to an increase in trading opportunities and military alliances. Diplomatic agents also represent their nation in protecting the interests and welfare of its citizens in the jurisdiction of another nation</p> <p>Diplomatic agents can be any one from the four categories:</p> <ol style="list-style-type: none"> <li>1, ambassadors,</li> <li>2, envoys and ministers plenipotentiary,</li> <li>3, ministers resident accredited to the sovereign, or</li> <li>4, charges affaires accredited to the minister of foreign affairs. Diplomatic agents and their immediate families are immune from criminal prosecution and civil lawsuits</li> </ol>
198.	<b>Diplomatic mission</b>	<p><u><i>The free dictionary by FARLEX</i></u>  “Diplomatic Mission” means a mission serving diplomatic ends</p>
199.	<b>Director</b>	<p><u><i>Explanation (i) to Section 137 of the CGST Act, 2017</i></u>  “Director”, in relation to a firm, means a partner in the firm</p>
200.	<b>Disposal</b>	<p><u><i>Dictionary.cambridge.org</i></u>  The act of getting rid of something, especially by throwing it away</p> <p><u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u>  Removal, Clearance</p> <p><u><i>Www.businessdictionary.com</i></u>  Final placement or riddance of wastes, excess, scrap, etc., under proper process and authority with (unlike in storage) no intention to retrieve. Disposal may be accomplished by abandonment, destruction, internment, incineration, donation, sale, etc</p>
201.	<b>Dispose off</b>	<p><u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u>  To transfer something to</p>
202.	<b>Distributor selling agent</b> or	<p><u><i>Paragraph 2(x) N. No 12/2017-CT(R), dated 28.06.2017</i></u>  “Distributor or Selling Agent” means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State</p>
203.	<b>Document</b>	<p><u><i>Section 2(41) of the CGST Act, 2017</i></u>  “Document” includes written or printed record of any sort and electronic record as defined in clause (t) of section 2 of the Information Technology Act, 2000</p> <p><u><i>Section 3(18) of the General Clauses Act, 1897</i></u>  “Document” shall include any matter written, expressed or described upon any substance by means of letters, figures or marks, or by more than one of those means which is intended to be used, or which may be used, for the purpose of recording that matter</p>
204.	<b>Drawback</b>	<p><u><i>Section 2(42) of the CGST Act, 2017</i></u>  “Drawback” in relation to any goods manufactured in India and exported, means the rebate of duty, tax or cess chargeable on any imported inputs or on any domestic inputs or input services used in the manufacture of such goods</p>
205.	<b>Dramatic</b>	<p><u><i>Webster’s new world &amp; thesaurus dictionary</i></u></p>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>								
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>						
		Connected with drama						
206.	<b>Duty</b>	<u><a href="#">Explanation to Rule 97(g) of the CGST Rules, 2017</a></u> 'Duty' means the duty paid under the Central Excise Act, 1944 or the Customs Act, 1962						
207.	<b>Easement</b>	<u><a href="#">The free dictionary.com</a></u> A right of use over the property of another. Traditionally the permitted kinds of uses were limited, the most important being rights of way and rights concerning flowing waters. The easement was normally for the benefit of adjoining lands, no matter who the owner was (an easement appurtenant), rather than for the benefit of a specific individual (easement in gross)						
208.	<b>E-books</b>	<u><a href="#">Explanation to substituted Entry 22 of Services Rate N. No. 11/2017-CT(R), 28.06.2017 [As amended vide N. No. 13/2018-CT(R), 26.07.2018]</a></u> "e-books" means an electronic version of a printed book (falling under tariff item 4901 in the First Schedule to the Customs Tariff Act, 1975) supplied online which can be read on a computer or a hand held device						
209.	<b>Easily rectifiable omission or mistake</b>	<u><a href="#">Explanation (b) to Section 126(1) of the CGST Act, 2017</a></u> An omission or mistake in documentation shall be considered to be easily rectifiable if the same is an error apparent on the face of record						
210.	<b>Educational institution</b>	<u><a href="#">Paragraph 2(v) of services exemption N. No. 12/2017-CT(R), dated 28.06.2017</a></u> "Educational institution" means an institution providing services by way of: <table border="1" style="margin-left: 20px;"> <tr> <td>(i)</td> <td>Preschool education and education up to higher secondary school or equivalent;</td> </tr> <tr> <td>(ii)</td> <td>Education as a part of a curriculum for obtaining a qualification Recognised by any law for the time being in force;</td> </tr> <tr> <td>(iii)</td> <td>Education as a part of an approved vocational education course</td> </tr> </table>	(i)	Preschool education and education up to higher secondary school or equivalent;	(ii)	Education as a part of a curriculum for obtaining a qualification Recognised by any law for the time being in force;	(iii)	Education as a part of an approved vocational education course
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(iii)	Education as a part of an approved vocational education course							
211.	<b>Electricity transmission or distribution utility</b>	<u><a href="#">Clause 2(z) of services exemption N. No. 12/2017-CT (R), 28.06.2017</a></u> "Electricity transmission or distribution utility" means the Central Electricity Authority; a State Electricity Board; the Central Transmission Utility or a State Transmission Utility notified under the Electricity Act, 2003; or a distribution or transmission licensee under the said Act, or any other entity entrusted with such function by the Central Government or, as the case may be, the State Government						
212.	<b>Electronic cash ledger</b>	<u><a href="#">Section 2(43) of the CGST Act, 2017</a></u> "Electronic Cash Ledger" means the electronic cash ledger referred to in sub-section (1) of section 49 <u><a href="#">Section 49(1) of the CGST Act, 2017</a></u> Every deposit made towards tax, interest, penalty, fee or any other amount by a person by internet banking or by using credit or debit cards or National Electronic Fund Transfer or Real Time Gross Settlement or by such other mode and subject to such conditions and restrictions as may be prescribed, shall be credited to the electronic cash ledger of such person to be maintained in such manner as may be prescribed						
213.	<b>Electronic credit ledger</b>	<u><a href="#">Section 2(46) of the CGST Act, 2017</a></u> "Electronic Credit Ledger" means the electronic credit ledger referred to in sub-section (2) of section 49 <u><a href="#">Section 49(2) of the CGST Act, 2017</a></u> <u><a href="#">For 01.07.2017 to a date immediately preceding the date to be notified</a></u>						

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		<p>The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41, to be maintained in such manner as may be prescribed</p> <p><i>With effect from a date to be notified - CGST (Amendment) Act, 2018</i></p> <p>The input tax credit as self-assessed in the return of a registered person shall be credited to his electronic credit ledger, in accordance with section 41 <b>or section 43A</b> to be maintained in such manner as may be prescribed</p>
214.	<b>Electronic commerce</b>	<p><i>Section 2(44) of the CGST Act, 2017</i></p> <p>“Electronic Commerce” means supply of goods or services or both, including digital products over digital or electronic network</p>
215.	<b>Electronic commerce operator</b>	<p><i>Section 2(45) of the CGST Act, 2017</i></p> <p>“Electronic commerce operator” means any person who owns, operates or manages digital or electronic facility or platform for electronic commerce</p>
216.	<b>Electronic devices</b>	<p><i>The Free Dictionary by FARLEX</i></p> <p>A device that accomplishes its purpose electronically</p>
217.	<b>Electronic Form</b>	<p><i>Section 2(1)(r) of the Information Technology Act, 2000</i></p> <p>“Electronic form” with reference to information means any information generated, sent, received or stored in media, magnetic, optical, computer memory, microfilm, computer generated micro fiche or similar device</p> <p><i>Section 2(1)(v) of the Information Technology Act, 2000</i></p> <p>“Information” includes data, text, images, sound, voice, codes, computer programmes, software and databases or micro film or computer generated micro fiche</p>
218.	<b>Electrically operated vehicle</b>	<p><i>Explanation to Entry 22(a) of services exemption N. No. 12/2017-CT(R), dated 28.06.2017</i></p> <p>“Electrically operated vehicle” means vehicle falling under Chapter 87 in the First Schedule to Customs Tariff Act, 1975 which is run solely on electrical energy derived from an external or from one or more electrical batteries fitted to such road vehicle</p>
219.	<b>Employees State Insurance Act, 1948</b>	<p><i>Esic.nic.in</i></p> <p>An Act to provide for certain benefits to employees in case of sickness, maternity and employment injury and to make provision for certain other matters in relation thereto</p>
220.	<b>Employees’ State Insurance Corporation</b>	<p><i>Esic.nic.in</i></p> <p>The ESI Scheme is administered by a corporate body called the Employees State Insurance Corporation (ESIC) which has members representing employers, employees, the Central Government, State Government, Medical Profession and the Parliament. The Director General is the Chief Executive Officer of the Corporation and is also ex-officio of the Corporation</p>
221.	<b>Employee’ state insurance scheme</b>	<p><i>Esic.nic.in</i></p> <p>Employees’ State Insurance Scheme of India is a multidimensional social security system tailored to provide socio-economic protection to worker population and their dependents covered under the scheme. Besides full medical care for self and dependents, that is admissible from day one of insurable employment, the insured persons are also entitled to a variety of cash benefits in times of physical distress due to sickness, temporary or permanent disablement etc. resulting in loss of earning capacity, the confinement in respect of insured women, dependents of insured persons who die in industrial accidents or because of employment injury or</p>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>												
S. No.	Term	Meaning and Source										
		occupational hazard are entitled to a monthly pension called the dependents benefit										
222.	<b>E-rickshaw</b>	<u>Paragraph 2(zap), N. No. 12/2017-CT(R), dated 28.06.2017</u> “E-rickshaw” means a special purpose battery powered vehicle of power not exceeding 4000 watts, having three wheels for carrying goods or passengers, as the case may be, for hire or reward, manufactured, constructed or adapted, equipped and maintained in accordance with such specifications, as may be prescribed in this behalf										
223.	<b>Engage</b>	<u>Webster’s Dictionary</u> To hire or employ; to bind by a pledge or contract; to betroth; to attract; to occupy the attention <u>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</u> Employ or hire (a person), occupy (are you engaged tomorrow), hold fast (a person’s attention), bind by a promise, esp. of marriage, arrange beforehand to occupy (a room, seat etc.), interlock (parts of a gear etc.), (of a gear etc.) become interlocked, come into battle with (an enemy etc.), take part (engage in politics, undertake <u>Black’s Law Dictionary [Sixth Edition]</u> To employ or involve one’s self; to take part in; to embark on <u>Advanced Law Lexicon</u> To bind by promise; to pledge oneself to do; to hire (servant etc.); to employ oneself in; to enter into conflict; to employ										
224.	<b>Erection</b>	<u>Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</u> The erection of something is the act of building it or placing it in an upright position <u>Webster’s New World Dictionary and Thesaurus</u> An erecting or being erected; Something erected; structure, building, etc.										
225.	<b>Establishments of distinct persons</b>	<u>Explanation 1 in Section 8 of the IGST Act, 2017</u> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td colspan="2">For the purposes of the IGST Act, where a person has:—</td> </tr> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>An establishment in India and any other establishment outside India;</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>An establishment in a State or Union territory and any other establishment outside that State; <b>or</b></td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td><u>For 01.07.2017 to 31.01.2019</u> An establishment in a State or Union territory and any other establishment <u>being a business vertical</u> registered within that State or Union territory, <u>With effect from 01.02.2019</u> An establishment in a State or Union territory and any other establishment registered within that State or Union territory,</td> </tr> <tr> <td colspan="2">then such establishments shall be treated as establishments of distinct persons.</td> </tr> </table>	For the purposes of the IGST Act, where a person has:—		(i)	An establishment in India and any other establishment outside India;	(ii)	An establishment in a State or Union territory and any other establishment outside that State; <b>or</b>	(iii)	<u>For 01.07.2017 to 31.01.2019</u> An establishment in a State or Union territory and any other establishment <u>being a business vertical</u> registered within that State or Union territory, <u>With effect from 01.02.2019</u> An establishment in a State or Union territory and any other establishment registered within that State or Union territory,	then such establishments shall be treated as establishments of distinct persons.	
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then such establishments shall be treated as establishments of distinct persons.												
226.	<b>Estate Agent</b>	<u>Cambridge Dictionaries Online</u> A person whose job is to arrange the sale, renting or management of homes, land and buildings for the owners										
227.	<b>Event</b>	<u>The Business Dictionary</u> Occurrence at a determinable time and place, with or without the participation of human agents. It may be a part of a chain of occurrences as an effect of a preceding occurrence and as the cause of a succeeding										

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		occurrence  <i>The Cambridge Dictionary</i> Anything that happens, especially something important or unusual <i>The Free Dictionary by FARLEX</i> Something that takes place, especially a significant occurrence
228.	<b>Evidence</b>	<i>Oxford online dictionary</i> Proof, confirmation, substantiation, verification
229.	<b>E-way Bill</b>	<i>Rule 138 of the CGST Rules, 2017</i> “E-way Bill” or “Electronic Way Bill” is a document required to be furnished by the supplier, or the recipient, or the transporter of the conveyance for movement of a consignment of goods within the country as mandated by the Government in terms of Section 68 of the CGST Act (which deals with Inspection of Goods in Movement)
230.	<b>Exchange</b>	<i>Dictionary.cambridge.org</i> The act of giving something to someone and they are giving you something else <i>Dictionary.cambridge.org</i> To give up, part with, or transfer (one thing) for an equivalent
231.	<b>Exclusions from ‘turnover in state or union territory’</b>	<i>Explanation 2 to Section 10 of the CGST Act, 2017</i> For the purposes of determining the tax payable by a person under this section, the expression “turnover in State or turnover in Union territory” shall not include the value of following supplies, namely: – (i) Supplies from the first day of April of a financial year up to the date when such person becomes liable for registration under this Act; and (ii) Exempt supply of services provided by way of extending deposits, loans or advances in so far as the consideration is represented by way of interest or discount
232.	<b>Exhibition</b>	<i>The Free Dictionary by FARLEX</i> (1) The act or an instance of exhibiting (2) Something exhibited; an exhibit (3) A public display of art, products, skills, activities, etc.
233.	<b>Existing law</b>	<i>Section 2(48) of CGST Act, 2017</i> “Existing Law” means any law, notification, order, rule or regulation relating to levy and collection of duty or tax on goods or services or both passed or made before the commencement of this Act by the Legislature or any authority or person having the power to make such law, notification, order, rule or regulation
234.	<b>Expert</b>	<i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i> Skilled, skilful, practiced, proficient, professional, knowledgeable, adept
235.	<b>Export of goods</b>	<i>Section 2(5) of the IGST Act, 2017</i> “Export of Goods” with its grammatical variations and cognate expressions, means taking goods out of India to a place outside India
236.	<b>Export Oriented Unit</b>	<i>Explanation 3 to N. No. 48/2017-CT, dated 18.10.2017</i> “Export Oriented Unit” means an Export Oriented Unit or Electronic Hardware Technology Park Unit or Software Technology Park Unit or Bio-Technology Park Unit approved in accordance with the provisions of Chapter 6 of the Foreign Trade Policy 2015-20
237.	<b>Export Promotion Capital Goods</b>	<i>Explanation 2 to N. No. 48/2017-CT, dated 18.10.2017</i> “Export Promotion Capital Goods Authorization” means an Authorisation



MEANINGS OF IMPORTANT TERMS USED IN GST LAW														
S. No.	Term	Meaning and Source												
	<b>Authorization</b>	issued by the Director General of Foreign Trade under Chapter 5 of the Foreign Trade Policy 2015-20 for import of capital goods for physical exports												
238.	<b>External development works</b>	<u>Paragraph 4(xxiii) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</u> "External Development Works" includes roads and road systems landscaping, water supply, sewage and drainage systems, electricity supply transformer, sub-station, solid waste management and disposal or any other work which may have to be executed in the periphery of, or outside, a project for its benefit, as may be provided under the local laws												
239.	<b>Facilitate</b>	<u>The Free Dictionary by FARLEX</u> To make easy or easier												
240.	<b>Facsimile Copy</b>	<u>Collins Co-Build Advanced Learner's English Dictionary [New Edition]</u> An exact copy, especially of a document												
241.	<b>Failure</b>	<u>Cambridge online Dictionary</u> The fact of someone or something not succeeding <u>Oxford online Dictionary</u> The neglect or omission of expected or required action <u>Wikipedia</u> Non-performance of something due, required, or expected												
242.	<b>Fee</b>	<u>Black's Law Dictionary (Sixth Edition)</u> A charge fixed by law for services of public officers or for use of a privilege under control of Government												
243.	<b>FIFA</b>	<u>Fifa.com</u> FIFA stands for "Federation International de Football Association" and is the international federation governing association football (to distinguish it from "union football", i.e. Rugby)												
244.	<b>Financial institution</b>	<u>Explanation (c) to Section 13(8) of the IGST Act, 2017</u> "Financial Institution" shall have the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 <u>Section 45-I of the Reserve Bank of India Act, 1934</u> "Financial Institution" means any non-banking institution which carries on as its business or part of its business in any of the following activities, namely: <table border="1" data-bbox="565 1360 1377 1904"> <tbody> <tr> <td>a.</td> <td>The financing, whether by way of making loans or advances or otherwise, of any activity other than its own;</td> </tr> <tr> <td>b.</td> <td>The acquisition of shares, stock, bonds, debentures or securities issued by a government or local authority or other marketable securities of a like nature;</td> </tr> <tr> <td>c.</td> <td>Letting or delivering of any goods to a hirer under a hire-purchase agreement as defined in clause (c) of section 2 of the Hire-Purchase Act, 1972 (26 of 1972);</td> </tr> <tr> <td>d.</td> <td>The carrying on of any class of insurance business;</td> </tr> <tr> <td>e.</td> <td>Managing, conducting or supervising, as foreman, agent or in any other capacity, of chits or kuris as defined in any law which is for the time being in force in any State, or any business, which is similar thereto;</td> </tr> <tr> <td>f.</td> <td>Collecting, for any purpose or under any scheme of arrangement by whatever name called, monies in lump sum or otherwise, by way of subscriptions or by sale of units, or other instruments or in any other manner and awarding prizes or gifts, whether in cash</td> </tr> </tbody> </table>	a.	The financing, whether by way of making loans or advances or otherwise, of any activity other than its own;	b.	The acquisition of shares, stock, bonds, debentures or securities issued by a government or local authority or other marketable securities of a like nature;	c.	Letting or delivering of any goods to a hirer under a hire-purchase agreement as defined in clause (c) of section 2 of the Hire-Purchase Act, 1972 (26 of 1972);	d.	The carrying on of any class of insurance business;	e.	Managing, conducting or supervising, as foreman, agent or in any other capacity, of chits or kuris as defined in any law which is for the time being in force in any State, or any business, which is similar thereto;	f.	Collecting, for any purpose or under any scheme of arrangement by whatever name called, monies in lump sum or otherwise, by way of subscriptions or by sale of units, or other instruments or in any other manner and awarding prizes or gifts, whether in cash
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## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source																														
		<p>or in kind, or disbursing monies in any other way, to persons from whom monies are collected or to any other person,</p> <p><i>but does not include</i> any institution, which carries on as its principal business, -</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">i.</td> <td>Agricultural operations; or</td> </tr> <tr> <td style="text-align: center;">ii.</td> <td>Industrial activity; or</td> </tr> <tr> <td style="text-align: center;">iii.</td> <td>The purchase or sale of any goods (other than securities) or the providing of any service; or</td> </tr> <tr> <td style="text-align: center;">iv.</td> <td>The purchase, construction or sale of immovable property, so however, that no portion of the income of the institution is derived from the financing of purchases, constructions or sales of immovable property by other persons;</td> </tr> </table>	i.	Agricultural operations; or	ii.	Industrial activity; or	iii.	The purchase or sale of any goods (other than securities) or the providing of any service; or	iv.	The purchase, construction or sale of immovable property, so however, that no portion of the income of the institution is derived from the financing of purchases, constructions or sales of immovable property by other persons;																						
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		<p><i>Explanation.-</i> For the purpose of this clause, “<i>industrial activity</i>” means any activity specified in sub-clauses (i) to (xviii) of clause (c) of section 2 of the Industrial Development Bank of India Act, 1964</p> <p><u><i>sub-clauses (i) to (xviii) of clause (c) of section 2 of the Industrial Development Bank of India Act, 1964</i></u></p> <p>“<i>Industrial concern</i>” means any concern engaged or to be engaged in, —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>the manufacture, preservation or processing of goods</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>shipping;</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>mining included development of mines</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>the hotel industry</td> </tr> <tr> <td style="text-align: center;">(v)</td> <td>the transport of passengers or goods by road or by water or by air or by ropeway or by lift</td> </tr> <tr> <td style="text-align: center;">(vi)</td> <td>the generation, storage or distribution of electricity or any other form of energy;</td> </tr> <tr> <td style="text-align: center;">(vii)</td> <td>the maintenance, repair, testing or servicing of 5[machinery or equivalent] of any description or vehicles or vessels or motor boats or trailers or tractors; machinery or equivalent of any description or vehicles or vessels or motor boats or trailers or tractors;</td> </tr> <tr> <td style="text-align: center;">(viii)</td> <td>assembling, repairing or packing any article with the aid of machinery or power;</td> </tr> <tr> <td style="text-align: center;">(ix)</td> <td>the setting up of, or development of, an industrial area or an industrial estate;</td> </tr> <tr> <td style="text-align: center;">(x)</td> <td>fishing or providing shore facilities for fishing or maintenance thereof;</td> </tr> <tr> <td style="text-align: center;">(xi)</td> <td>providing special or technical knowledge or other services for the promotion of industrial growth; or</td> </tr> <tr> <td style="text-align: center;">(xii)</td> <td>providing engineering, technical, financial management, marketing or other services or facilities for industry;</td> </tr> <tr> <td style="text-align: center;">(xiii)</td> <td>service industry such as altering, ornamenting, polishing, finishing, oiling, washing, cleaning or otherwise treating or adapting any article or substance with a view of its use, sale, transport, delivery or disposal;</td> </tr> <tr> <td style="text-align: center;">(xiv)</td> <td>providing medical, health or other allied services;</td> </tr> <tr> <td style="text-align: center;">(xv)</td> <td>providing services relating to information technology, telecommunication or electronics;</td> </tr> </table>	(i)	the manufacture, preservation or processing of goods	(ii)	shipping;	(iii)	mining included development of mines	(iv)	the hotel industry	(v)	the transport of passengers or goods by road or by water or by air or by ropeway or by lift	(vi)	the generation, storage or distribution of electricity or any other form of energy;	(vii)	the maintenance, repair, testing or servicing of 5[machinery or equivalent] of any description or vehicles or vessels or motor boats or trailers or tractors; machinery or equivalent of any description or vehicles or vessels or motor boats or trailers or tractors;	(viii)	assembling, repairing or packing any article with the aid of machinery or power;	(ix)	the setting up of, or development of, an industrial area or an industrial estate;	(x)	fishing or providing shore facilities for fishing or maintenance thereof;	(xi)	providing special or technical knowledge or other services for the promotion of industrial growth; or	(xii)	providing engineering, technical, financial management, marketing or other services or facilities for industry;	(xiii)	service industry such as altering, ornamenting, polishing, finishing, oiling, washing, cleaning or otherwise treating or adapting any article or substance with a view of its use, sale, transport, delivery or disposal;	(xiv)	providing medical, health or other allied services;	(xv)	providing services relating to information technology, telecommunication or electronics;
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**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source																					
		(xvi)	leasing, sub-leasing or giving on hire or hire purchase of industrial plants, equipments, machinery or other assets including vehicles, ships and aircraft;																				
		(xvii)	such other activity as the Central Government may, having regard to the objects of this Act, by notification in the Official Gazette, specify in this behalf; or																				
		(xviii)	the research and development of any concept, technology design, process or product whether in relation to any of the matters aforesaid, including any activities specified under sub-clause (xvii), or any other matter																				
		Explanation.— The expression "processing of goods" includes any art or process for producing, preparing or making an article by subjecting any material to a manual, mechanical, chemical electrical or any other like operation;																					
245.	<b>Financial institution</b>	<p><u><i>Inserted w.e.f. 01.01.2019</i></u>  <u><i>N. No. 28/2018-CT(R)/N. No. 29/2018-IT(R), both dated 31.12.2018</i></u>  <u><i>Paragraph 2(zaa) of N. No. 12/2017-CT(R)/N. No. 09/2017-IT(R), both dated 28.06.2017</i></u></p> <p>“<i>Financial institution</i>” has the same meaning as assigned to it in clause (c) of section 45-I of the Reserve Bank of India Act, 1934 –  “<i>Financial institution</i>” means any non-banking institution which carries on as its business or part of its business any of the following activities, namely:</p> <table border="1" data-bbox="558 1024 1385 1890"> <tbody> <tr> <td data-bbox="558 1024 634 1094">(i)</td> <td data-bbox="634 1024 1385 1094">the financing, whether by way of making loans or advances or otherwise, of any activity other than its own</td> </tr> <tr> <td data-bbox="558 1094 634 1188">(ii)</td> <td data-bbox="634 1094 1385 1188">the acquisition of shares, stock, bonds, debentures or securities issued by a Government or local authority or other marketable securities of a like nature:</td> </tr> <tr> <td data-bbox="558 1188 634 1283">(iii)</td> <td data-bbox="634 1188 1385 1283">letting or delivering of any goods to a hirer under a hire-purchase agreement as defined in clause (c) of section 2 of the Hire-Purchase Act, 1972:</td> </tr> <tr> <td data-bbox="558 1283 634 1318">(iv)</td> <td data-bbox="634 1283 1385 1318">the carrying on of any class of insurance business;</td> </tr> <tr> <td data-bbox="558 1318 634 1444">(v)</td> <td data-bbox="634 1318 1385 1444">managing, conducting or supervising, as foreman, agent or in any other capacity, of chits or kuries as defined in any law which is for the time being in force in any State, or any business, which is similar thereto;</td> </tr> <tr> <td data-bbox="558 1444 634 1696">(vi)</td> <td data-bbox="634 1444 1385 1696">collecting, for any purpose or under any scheme or arrangement by whatever name called, monies in lumpsum or otherwise, by way of subscriptions or by sale of units, or other instruments or in any other manner and awarding prizes or gifts, whether in cash or kind, or disbursing monies in any other way, to persons from whom monies are collected or to any other person, <i>but does not include any institution, which carries on as its principal business,</i> –</td> </tr> <tr> <td data-bbox="634 1696 711 1732">(a)</td> <td data-bbox="711 1696 1385 1732">agricultural operations; or</td> </tr> <tr> <td data-bbox="634 1732 711 1768">(aa)</td> <td data-bbox="711 1732 1385 1768">industrial activity; or</td> </tr> <tr> <td data-bbox="634 1768 711 1837">(b)</td> <td data-bbox="711 1768 1385 1837">the purchase or sale of any goods (other than securities) or the providing of any services; or</td> </tr> <tr> <td data-bbox="634 1837 711 1890">(c)</td> <td data-bbox="711 1837 1385 1890">the purchase, construction or sale of immovable property, so however, that no portion of the income of</td> </tr> </tbody> </table>		(i)	the financing, whether by way of making loans or advances or otherwise, of any activity other than its own	(ii)	the acquisition of shares, stock, bonds, debentures or securities issued by a Government or local authority or other marketable securities of a like nature:	(iii)	letting or delivering of any goods to a hirer under a hire-purchase agreement as defined in clause (c) of section 2 of the Hire-Purchase Act, 1972:	(iv)	the carrying on of any class of insurance business;	(v)	managing, conducting or supervising, as foreman, agent or in any other capacity, of chits or kuries as defined in any law which is for the time being in force in any State, or any business, which is similar thereto;	(vi)	collecting, for any purpose or under any scheme or arrangement by whatever name called, monies in lumpsum or otherwise, by way of subscriptions or by sale of units, or other instruments or in any other manner and awarding prizes or gifts, whether in cash or kind, or disbursing monies in any other way, to persons from whom monies are collected or to any other person, <i>but does not include any institution, which carries on as its principal business,</i> –	(a)	agricultural operations; or	(aa)	industrial activity; or	(b)	the purchase or sale of any goods (other than securities) or the providing of any services; or	(c)	the purchase, construction or sale of immovable property, so however, that no portion of the income of
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MEANINGS OF IMPORTANT TERMS USED IN GST LAW		
S. No.	Term	Meaning and Source
		the institution is derived from the financing of purchases, constructions or sales of immovable property by other persons
246.	<b>Financial year</b>	<u><a href="#">Section 3(21) of General Clauses Act, 1897</a></u> "Financial year" shall mean the year commencing on the first day of April
247.	<b>Fine</b>	<u><a href="#">Black's Online Law Dictionary</a></u> (a) To impose a pecuniary punishment (b) To sentence a person convicted of an offence to pay a fine in money
248.	<b>First stage dealer</b>	<u><a href="#">Explanation to Section 142 of the CGST Act, 2017</a></u> "First stage dealer" shall have the same meaning as respectively assigned to it in the Central Excise Act, 1944 or the rules made thereunder <u><a href="#">First Stage Dealer- Rule 2(ij) of CENVAT Credit Rules, 2004</a></u> "First stage dealer" means a dealer, who purchases the goods directly from, (i) the manufacturer under the cover of an invoice issued in terms of the provisions of Central Excise Rules, 2002 or from the depot of the said manufacturer, or from premises of the consignment agent of the said manufacturer or from any other premises from where the goods are sold by or on behalf of the said manufacturer, under cover of an invoice; or (ii) an importer or from the depot of an importer or from the premises of the consignment agent of the importer, under cover of an invoice;
249.	<b>Fitting out</b>	<u><a href="#">The Free Dictionary by FARLEX</a></u> The act of equipping or supplying with necessary or new equipment; refurbishment
250.	<b>Fixed establishment</b>	<u><a href="#">Section 2(50) of the CGST Act, 2017/Section 2(7) of the IGST Act, 2017</a></u> "Fixed Establishment" means a place (other than the registered place of business) which is characterized by a sufficient degree of permanence and suitable structure in terms of human and technical resources to supply services, or to receive and use services for its own needs
251.	<b>Fixture</b>	<u><a href="#">Merriam Webster Dictionary</a></u> 1. The act or process of fixing; the state of being fixed 2. Something that is fixed or attached (as to a building) as a permanent appendage or as a structural part
252.	<b>Floor space index</b>	<u><a href="#">Paragraph 4(xxxi) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</a></u> "Floor Space Index" shall mean the ratio of a building's total floor area (gross floor area) to the size of the piece of land upon which it is built
253.	<b>Folk</b>	<u><a href="#">The Free Dictionary by FARLEX</a></u> The common people of a society or region considered as the representatives of a traditional way of life and especially as the originators or carriers of the customs, beliefs, and arts that make up a distinctive culture
254.	<b>Folk dance</b>	<u><a href="#">The Free Dictionary by FARLEX</a></u> (A) A traditional dance originating among the common people of a nation or region (B) The music accompanying such a dance (C) A social gathering at which folk dances are performed
255.	<b>Folk music</b>	<u><a href="#">Wikipedia- The Free Encyclopedia</a></u>

MEANINGS OF IMPORTANT TERMS USED IN GST LAW		
S. No.	Term	Meaning and Source
		[Indian] folk music is diverse because of India's vast cultural diversity It has many forms including bhangra, lavani, dandiya and Rajasthani. Folk music (desi) has been influential on classical music, which is viewed as a higher art form
256.	<b>Folk theatre</b>	<a href="http://www.cultureopedia.com/theatre/folktheatre">www.cultureopedia.com/theatre/folktheatre</a> This was the second phase of the evolution of theatre in India which was based on oral traditions. This form of theatre was being performed from about 1000 A.D. onwards up to 1700 A.D. and continued further until today in almost every part of India. Indian Folk Theatre can be broadly divided into two categories, Religious and Secular giving rises to the Ritual Theatre and Theatre of Entertainment respectively. The two forms thrived together, mutually influencing each other
257.	<b>Food</b>	<a href="#"><u>Section 3(j) of Food Safety and Standards Act, 2006</u></a> "Food" means any substance, whether processed, partially processed or unprocessed, which is intended for human consumption and <i>includes primary food</i> to the extent defined in clause (zk), genetically modified or engineered food or food containing such ingredients, infant food, packaged drinking water, alcoholic drink, chewing gum, and any substance, including water used into the food during its manufacture, preparation or treatment but does not include any animal feed, live animals unless they are prepared or processed for placing on the market for human consumption, plants, prior to harvesting, drugs and medicinal products, cosmetics, narcotic or psychotropic substances Provided that the Central Government may declare, by notification in the Official Gazette, any other article as food for the purposes of this Act having regards to its use, nature, substance or quality
258.	<b>Food Authority</b>	<a href="#"><u>Section 3(m) of Food Safety and Standards Act, 2006</u></a> "Food Authority" means the Food Safety and Standards Authority of India established under section 4 <a href="#"><u>Section 4 of Food Safety and Standards Act, 2006</u></a> <i>Establishment of Food Safety and Standards Authority of India</i> (1) The Central Government shall, by notification, establish a body to be known as the Food Safety and Standards Authority of India to exercise the powers conferred on, and to perform the functions assigned to, it under this Act (2) The Food Authority shall be a body corporate by the name aforesaid, having perpetual succession and a seal with power to acquire, hold and dispose of property, both movable and immovable, and to contract and shall, by the said name, sue or be sued (3) The head office of the Food Authority shall be at Delhi (4) The Food Authority may establish its offices at any other place in India
259.	<b>Foreign diplomatic mission</b>	<a href="#"><u>Wikipedia- The Free Encyclopedia</u></a> It is a group of people from one state or an organization present in another state to represent the sending state/organization officially in the receiving state. In practice, the phrase <u>diplomatic</u> mission usually denotes the resident mission, namely the embassy, which is the main office of a country's diplomatic representatives to another country; this is usually, but not necessarily, in the receiving state's capital city
260.	<b>Foreign post office</b>	<a href="#"><u>Section 2(20A) of Customs Act, 1962</u></a> "Foreign post office" means any post office appointed under clause (e) of sub-section (1) of section 7 to be a foreign post office



## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source								
		<b>Note:</b> In terms of Section 7(1)(e) the Board may appoint post offices which alone shall be foreign post offices for the clearance of imported goods or export goods or any class of such goods								
261.	<b>Foreign trade policy</b>	<u><a href="#">Explanation (a) to N. No. 26/2018-CT(R), dated 31.12.2018</a></u> “Foreign Trade Policy” means the Foreign Trade Policy, 2015-2020, notified by the Government of India in the Ministry of Commerce and Industry vide N. No. 41/20152020, dated 05.12.2017								
262.	<b>Foreman of a chit fund</b>	<u><a href="#">Explanation (b) to Entry 15(i) of N. No. 11/2017-CT(R), dated 28.06.2017</a></u> “foreman of a chit fund” shall have the same meaning as is assigned to the expression “foreman” in clause (j) of section 2 of the Chit Funds Act, 1982 <u><a href="#">Section 2(j) of the Chit Funds Act, 1982</a></u> “Foreman” means the person who under the chit agreement is responsible for the conduct of the chit and includes any person discharging the functions of the foreman under section 39								
263.	<b>Forest Produce</b>	<u><a href="#">Section 2(4) of the Indian Forest Act, 1927</a></u> (a) The following whether found in, or brought from, a forest or not, that is to say timber, charcoal, caoutchouc, catechu, wood-oil, resin, natural varnish, bark, lac, mahua flowers, mahua seeds, kuth and myrabolams, and (b) The following when found in, or brought from a forest, that is to say <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>Trees and leaves, flowers and fruits, and all other parts or produce not herein before mentioned, of trees,</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>Plants not being trees (including grass, creepers, reeds and moss), and all parts or produce of such plants,</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>Wild animals and skins, tusks, horns, bones, silk, cocoons, honey and wax, and all other parts or produce of animals, and</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>Peat, surface soil, rock and minerals (including lime-stone, laterite, mineral oils, and all products of mines or quarries)</td> </tr> </table>	(i)	Trees and leaves, flowers and fruits, and all other parts or produce not herein before mentioned, of trees,	(ii)	Plants not being trees (including grass, creepers, reeds and moss), and all parts or produce of such plants,	(iii)	Wild animals and skins, tusks, horns, bones, silk, cocoons, honey and wax, and all other parts or produce of animals, and	(iv)	Peat, surface soil, rock and minerals (including lime-stone, laterite, mineral oils, and all products of mines or quarries)
(i)	Trees and leaves, flowers and fruits, and all other parts or produce not herein before mentioned, of trees,									
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(iii)	Wild animals and skins, tusks, horns, bones, silk, cocoons, honey and wax, and all other parts or produce of animals, and									
(iv)	Peat, surface soil, rock and minerals (including lime-stone, laterite, mineral oils, and all products of mines or quarries)									
264.	<b>Fraud</b>	<u><a href="#">Uslegal.com</a></u> Fraud is generally defined in the law as an intentional misrepresentation of material existing fact made by one person to another with knowledge of its falsity and for the purpose of inducing the other person to act, and upon which the other person relies with resulting injury or damage. Fraud may also be made by an omission or purposeful failure to state material facts, which nondisclosure makes other statements misleading. To constitute fraud, a misrepresentation or omission must also relate to an 'existing fact', not a promise to do something in the future, unless the person who made the promise did so without any present intent to perform it or with a positive intent not to perform it. Promises to do something in the future or a mere expression of opinion cannot be the basis of a claim of fraud unless the person stating the opinion has exclusive or superior knowledge of existing facts which are inconsistent with such opinion. The false statement or omission must be material, meaning that it was significant to the decision to be made. Sometimes, it must be shown that the plaintiff's reliance was justifiable, and that upon reasonable inquiry would not have discovered the truth of the matter. For injury or damage to be the result of fraud, it must be shown that, except for the fraud, the injury or damage would not have occurred								
265.	<b>Fumigating</b>	<u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> Sterilizing, disinfecting, decontaminating								
266.	<b>Fumigation</b>	<u><a href="#">Wikipedia- The Free Encyclopedia</a></u>								

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		Fumigation is a method of pest control that completely fills an area with gaseous pesticides or fumigants to suffocate or poison the pests within. It is used to control pests in buildings (structural fumigation), soil, grain, and produce, and is also used during processing of goods to be imported or exported to prevent transfer of exotic organisms
267.	<b>Fund</b>	<u><a href="#">Explanation to Rule 97(h) of the CGST Rules, 2017</a></u> 'Fund' means the Consumer Welfare Fund established by the Central Government under Section 12C(1) of the Central Excise Act, 1944 and Section 57 of the Central Goods and Services Tax Act, 2017
268.	<b>Funeral</b>	<u><a href="#">Encarta Dictionary English (North America)</a></u> (1) Ceremony for somebody who has died [a rite held to mark the burial or cremation of a corpse, especially a ceremony held immediately before burial or cremation] (2) Funeral procession
269.	<b>General insurance business</b>	<u><a href="#">Paragraph 2(zk) of services exemption N. No. 12/2017-CT(R), 28.06.2017</a></u> "General Insurance Business" has the same meaning as assigned to it in clause (g) of section 3 of the General Insurance Business (Nationalisation) Act, 1972 <u><a href="#">Section 3 (g) of the General Insurance Business (Nationalisation) Act, 1972</a></u> "General insurance business" means fire marine or miscellaneous insurance business, whether carried on singly or in combination with one or more of them, but does not include capital redemption business and annuity certain business
270.	<b>General public</b>	<u><a href="#">Clause 2(zk) of N. No. 12/2017-CT(R), dated 28.06.2017</a></u> General public' means the body of people at large sufficiently defined by some common quality of public or impersonal nature
271.	<b>Gift</b>	<u><a href="http://www.businessdictionary.com">www.businessdictionary.com</a></u> Transfer of a good or property from one entity to another, without any money exchanging hands <u><a href="#">Section 2(xii) of the erstwhile Gift Tax Act, 1958</a></u> "Gift" means the transfer by one person to another of any existing movable or immovable property voluntarily and without consideration in money or money's worth and includes transfer or conversion of any property referred in Section 4, deemed to be a gift under that section <u><a href="http://www.merriamwebster.com">www.merriamwebster.com</a></u> Something voluntarily transferred by one person to another without compensation
272.	<b>Going Concern</b>	<u><a href="#">Investopedia</a></u> Going concern is an accounting term for a company that has the resources needed to continue operating indefinitely until it provides evidence to the contrary. This term also refers to a company's ability to make enough money to stay afloat or avoid <u>bankruptcy</u> . If a business is not a going concern, it means it's gone bankrupt and its assets were <u>liquidated</u>
273.	<b>Goods</b>	<u><a href="http://www.merriamwebster.com">www.merriamwebster.com</a></u> Something voluntarily transferred by one person to another without compensation <u><a href="#">Section 2(52) of the CGST Act, 2017</a></u> "Goods" means every kind of movable property other than money and securities but includes actionable claim, growing crops, grass and things attached to or forming part of the land which are agreed to be severed

MEANINGS OF IMPORTANT TERMS USED IN GST LAW										
S. No.	Term	Meaning and Source								
		before supply or under a contract of supply								
274.	<b>Goods and service tax network</b>	<p><u><a href="#">N. No. 04/2017-CT, dated 19.06.2017</a></u>  A company incorporated under the provisions of Section 8 of the Companies Act, 2013</p> <p><u><a href="#">Section 8 of the Companies Act, 2013</a></u>  <u><a href="#">Formation of Companies with Charitable Objects, etc.</a></u></p> <table border="1"> <tr> <td>8(1)</td> <td>Where it is proved to the satisfaction of the Central Government that a person or an association of persons proposed to be registered under this Act as a limited company—</td> </tr> <tr> <td>(a)</td> <td>has in its objects the promotion of commerce, art, science, sports, education, research, social welfare, religion, charity, protection of environment or any such other object;</td> </tr> <tr> <td>(b)</td> <td>intends to apply its profits, if any, or other income in promoting its objects; and</td> </tr> <tr> <td>(c)</td> <td>intends to prohibit the payment of any dividend to its members,</td> </tr> </table> <p>the Central Government may, by licence issued in such manner as may be prescribed, and on such conditions as it deems fit, allow that person or association of persons to be registered as a limited company under this section without the addition to its name of the word "Limited", or as the case may be, the words "Private Limited" , and thereupon the Registrar shall, on application, in the prescribed form, register such person or association of persons as a company under this section.</p> <p>8(2) The company registered under this section shall enjoy all the privileges and be subject to all the obligations of limited companies.</p>	8(1)	Where it is proved to the satisfaction of the Central Government that a person or an association of persons proposed to be registered under this Act as a limited company—	(a)	has in its objects the promotion of commerce, art, science, sports, education, research, social welfare, religion, charity, protection of environment or any such other object;	(b)	intends to apply its profits, if any, or other income in promoting its objects; and	(c)	intends to prohibit the payment of any dividend to its members,
8(1)	Where it is proved to the satisfaction of the Central Government that a person or an association of persons proposed to be registered under this Act as a limited company—									
(a)	has in its objects the promotion of commerce, art, science, sports, education, research, social welfare, religion, charity, protection of environment or any such other object;									
(b)	intends to apply its profits, if any, or other income in promoting its objects; and									
(c)	intends to prohibit the payment of any dividend to its members,									
275.	<b>Goods carriage</b>	<p><u><a href="#">Clause 2(zk) of N. No. 12/2017-CT(R), dated 28.06.2017</a></u>  “Goods carriage” has the same meaning as assigned to it in clause (14) of section 2 of the Motor Vehicles Act, 1988</p> <p><u><a href="#">Section 2(14) of the Motor Vehicles Act, 1988</a></u>  “Goods carriage” means any motor vehicle constructed or adapted for use solely for the carriage of goods, or any motor vehicle not so constructed or adapted when used for the carriage of goods</p>								
276.	<b>Good faith</b>	<p><u><a href="#">Section 3(22) of the General Clauses Act, 1897</a></u>  A thing shall be deemed to be done in “good faith” where it is in fact done honestly, whether it is done negligently or not</p>								
277.	<b>Goods transport agency</b>	<p><u><a href="#">Explanation (ze) to Paragraph 2 of N. No. 12/2017-CT (R)/Explanation to Entry 9 and 11 of N. No. 08/2017-IT (R), both dated 28.06.2017</a></u>  “Goods transport agency” means any person who provides service in relation to transport of goods by road and issues consignment note, by whatever name called</p>								
278.	<b>Grading</b>	<p><u><a href="#">Encarta English dictionary [North America]</a></u>  Classifying on the basis of quality</p>								
279.	<b>Government</b>	<p><u><a href="#">Section 2(53) of the CGST Act, 2017/Section 2(9) of the IGST Act, 2017</a></u>  “Government” means the Central Government</p>								
280.	<b>Government entity</b>	<p><u><a href="#">Paragraph 2(fax) of services exemption N. No. 12/2017-CT(R), 28.06.2017</a></u>  “Government Entity” means an authority or a board or any other body</p>								

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		including a society, trust, corporation (i) Set up by an Act of Parliament or State Legislature; or (ii) Established by any Government with 90 percent or more participation by way of equity or control, to carry out a function entrusted by the Central Government, State Government, Union Territory or a local authority
281.	<b>Governmental authority</b>	<u><i>Explanation to Section 2(16) of the IGST Act, 2017</i></u> <u><i>For 01.07.2017 to 31.01.2019</i></u> “Governmental Authority” means an authority or a board or any other body, — (i) Set up by an Act of Parliament or State Legislature; or (ii) Established by any Government with 90% per cent or more participation by way of equity or control, to carry out any function entrusted to a municipality under Article 243W of Constitution <u><i>With effect from 01.02.2019</i></u> “Governmental Authority” means an authority or a board or any other body, — (i) Set up by an Act of Parliament or State Legislature; or (ii) Established by any Government with 90% per cent or more participation by way of equity or control, to carry out any function entrusted to a Panchayat under Article 243G or a municipality under Article 243W of Constitution
282.	<b>Government Grants</b>	<u><i>Para 3.2 of Accounting Standard 12</i></u> “Government Grants” are assistance by government in cash or kind to an enterprise for past or future compliance with certain conditions. They exclude those forms of government assistance which cannot reasonably have a value placed upon them and transactions with government which cannot be distinguished from the normal trading transactions of the enterprise
283.	<b>Guest House</b>	<u><i>Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</i></u> It is a small hotel <u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u> A private house offering accommodation to paying guest <u><i>The Pocket Oxford Dictionary</i></u> A Private House offering paid accommodation <u><i>Wikipedia- The Free Encyclopedia</i></u> It is a kind of lodging
284.	<b>Harvest</b>	<u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u> The term ‘harvest’ here means gather, collect, bring in
285.	<b>Handicraft Goods</b>	<u><i>Explanation to N. No. 32/2017-CT, dated 15.09.2017 [As amended by N. No. 38/2017-CT, dated 13.10.2017]</i></u> “Handicraft Goods” means the products mentioned in column (2) of the Table below and the Harmonized System of Nomenclature (HSN) code mentioned in the corresponding entry in column (3) of the said Table, when made by the craftsmen predominantly by hand even though some machinery may also be used in the process:

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source																																																																																			
		Table																																																																																			
		Table given in N. No. 32/2017-CT, dated 15.09.2017 [As Amended by N. No. 38/2017-CT, dated 13.10.2017] exhibiting the meaning of the term "Handicraft Goods"																																																																																			
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286.	<b>Health care services</b>	<p><u><a href="#">Clause 2(zg) of services exemption N. No. 12/2017-CT (Rate), dated 28.06.2017 and N. No. 09/2017-IT (Rate), dated 28.06.2017</a></u></p> <p>"Health care services" means any service by way of diagnosis or treatment or care for illness, injury, deformity, abnormality or pregnancy in any recognized system of medicines in India and includes services by way of transportation of the patient to and from a clinical establishment, but does not include hair transplant or cosmetic or plastic surgery, except when undertaken to restore or to reconstruct anatomy or functions of body affected due to congenital defects, developmental abnormalities, injury or trauma</p>																								
287.	<b>Hotel</b>	<p><u><a href="#">Black's Law Dictionary (Sixth Edition)</a></u> A building held out to the public or a place where all transient persons who come will be received and entertained as guests for compensation and it opens its facilities to the public as a whole rather than limited accessibility to a well-defined private group</p> <p><u><a href="#">Cambridge Dictionary</a></u> A building where you pay to have a room to sleep in, and where you can eat meals</p> <p><u><a href="#">Collins Co-Build Advanced Learner's English Dictionary [New Edition]</a></u> A building where people stay, for example on holiday, paying for their rooms and meals</p> <p><u><a href="#">The Pocket Oxford Dictionary</a></u> (Usually licensed) establishment providing accommodation and meals for payment</p>																								
288.	<b>Hotel accommodation</b>	<p><u><a href="#">Wikipedia- The Free Encyclopedia</a></u> It is a kind of lodging</p>																								
289.	<b>Immovable property</b>	<p><u><a href="#">Section 3(26) of the General Clauses Act, 1897</a></u> "Immovable Property" shall include land, benefits to arise out of land, and things attached to the earth, or permanently fastened to anything attached to the earth</p> <p><u><a href="#">Section 2(6) of Registration Act, 1908</a></u> 'Immovable property' includes any land, buildings, hereditary allowances, rights to ways, lights, ferries, fisheries or any other benefit arising out of land, and things attached to earth but does not include standing timber, growing crops or grass</p>																								
290.	<b>Import of services</b>	<p><u><a href="#">Section 2(11) of the IGST Act, 2017</a></u> "Import of services" means the supply of any service, where—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">(i)</td> <td style="width: 95%;">The supplier of service is located outside India;</td> </tr> <tr> <td>(ii)</td> <td>The recipient of service is located in India; and</td> </tr> <tr> <td>(iii)</td> <td>The place of supply of service is in India;</td> </tr> </table>	(i)	The supplier of service is located outside India;	(ii)	The recipient of service is located in India; and	(iii)	The place of supply of service is in India;																		
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<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
291.	<b>Imprisonment</b>	<p><u><a href="#">Section 3(27) of the General Clauses Act, 1897</a></u>  <i>"Imprisonment"</i> shall mean imprisonment of either description as defined in the Indian Penal Code (45 of 1860)</p> <p><u><a href="#">Section 53 of the Indian Penal Code, 1860</a></u>  The punishments to which offenders are liable under the provisions of this Code are-  First- Death;  Secondly- Imprisonment for life;  Thirdly-Omitted  Fourthly- imprisonment, which is of two descriptions, namely: -  (1) Rigorous, that is, with hard labour;  (2) Simple,  Fifthly- Forfeiture of property;  Sixthly- Fine</p>
292.	<b>Include</b>	<p><u><a href="#">Black's Law Dictionary [Sixth Edition]</a></u>  To confine within, hold as in an enclosure, take in, attain, shut up, contain, enclose, comprise, comprehend, embrace, involve. Term may, according to context, express an enlargement and have the meaning of <i>and</i> or <i>in addition</i> to, merely specify a particular thing already included within general words theretofore used</p>
293.	<b>In course of employment</b>	<p><u><a href="#">Businessdictionary.com</a></u>  Regular activities through which an employee carries out (or is supposed to carry out) the orders of his or her employer</p>
294.	<b>In relation to</b>	<p><u><a href="#">Advanced Law Lexicon</a></u>  The term "in relation to" is used in the provisions of service tax, primarily to increase the scope of taxable services. It intends to cover all direct and indirect services, which are provided in rendering the main taxable services</p>
295.	<b>Incubate</b>	<p><u><a href="#">Paragraph 2(zk) of services exemption N. No. 12/2017-CT (R), 28.06.2017</a></u>  <i>"Incubate"</i> means an entrepreneur located within the premises of a Technology Business Incubator or Science and Technology Entrepreneurship Park incubated by the National Science and Technology Entrepreneurship Development Board (NSTEDB) of the Department of Science and Technology, Government of India and who has entered into an agreement with the Technology Business Incubator or the Science and Technology Entrepreneurship Park to enable himself to develop and produce hi-tech and innovative products</p>
296.	<b>Incubator</b>	<p><u><a href="#">Webster's New World College Dictionary</a></u>  (1)An apparatus in which environmental conditions, such as temperature and humidity, can be controlled, often used for growing bacterial cultures, hatching eggs artificially, or providing suitable conditions for a chemical or biological reaction  (2) Medicine an apparatus for maintaining an infant, especially a premature infant, in an environment of controlled temperature, humidity, and oxygen concentration</p>
297.	<b>Independent Journalist</b>	<p><u><a href="#">The Free Dictionary by FARLEX</a></u>  Self-employed journalist, who is not employed continuously but hired to do specific assignments</p>
298.	<b>India</b>	<p><u><a href="#">Section 2(56) of the CGST Act, 2017</a></u>  <i>"India"</i> means the territory of India as referred to in Article 1 of the Constitution, its territorial waters, seabed and sub-soil underlying such waters, continental shelf, exclusive economic zone or any other maritime</p>

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source																						
		<p>zone as referred to in the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976, and the air space above its territory and territorial waters</p> <p><u><i>Article 1 of the Constitution</i></u></p> <p><b>1. Name and territory of the Union. —</b></p> <table border="1"> <tr> <td style="text-align: center;">(1)</td> <td>India, that is Bharat, shall be a Union of States</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td>The States and the territories thereof shall be as specified in the First Schedule</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td>The territory of India shall comprise—</td> </tr> <tr> <td style="text-align: center;">(a)</td> <td>the territories of the States;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>the Union territories specified in the First Schedule; and</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>such other territories as may be acquired</td> </tr> </table> <p><u><i>Section 3 of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976</i></u></p> <p><b>Sovereignty over, and limits of, territorial waters. —</b></p> <p>(1) The sovereignty of India extends and has always extended to the territorial waters of India (hereinafter referred to as the territorial waters) and to the seabed and subsoil underlying, and the air space over, such waters.</p> <p>(2) 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.</p> <p>(3) Notwithstanding anything contained in sub-section (2), the Central Government may, whenever it considers necessary so to do having regard to International Law and State practice, alter, by notification in the Official Gazette, the limit of the territorial waters.</p> <p>(4) No notification shall be issued under sub-section (3) unless resolutions approving the issue of such notification are passed by both Houses of Parliament.</p> <p><u><i>Section 6 of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 [Relevant extract only]</i></u></p> <p><u><i>Continental shelf. —</i></u></p> <table border="1"> <tr> <td style="text-align: center;">(1)</td> <td>The continental shelf of India (hereinafter referred to as the 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</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td>India has, and always had, full and exclusive sovereign rights in respect of its continental shelf</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td>Without prejudice to the generality of the provisions of sub-section (2), the Union has in the continental shelf, —</td> </tr> <tr> <td style="text-align: center;">(a)</td> <td>sovereign rights for the purposes of exploration, exploitation, conservation and management of all resources;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>exclusive rights and jurisdiction for the construction, maintenance or operation of artificial islands, off-shore</td> </tr> </table>	(1)	India, that is Bharat, shall be a Union of States	(2)	The States and the territories thereof shall be as specified in the First Schedule	(3)	The territory of India shall comprise—	(a)	the territories of the States;	(b)	the Union territories specified in the First Schedule; and	(c)	such other territories as may be acquired	(1)	The continental shelf of India (hereinafter referred to as the 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	(2)	India has, and always had, full and exclusive sovereign rights in respect of its continental shelf	(3)	Without prejudice to the generality of the provisions of sub-section (2), the Union has in the continental shelf, —	(a)	sovereign rights for the purposes of exploration, exploitation, conservation and management of all resources;	(b)	exclusive rights and jurisdiction for the construction, maintenance or operation of artificial islands, off-shore
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**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source																					
			terminals, installations and other structures and devices necessary for the exploration and exploitation of the resources of the continental shelf or for the convenience of shipping or for any other purpose; (c) exclusive jurisdiction to authorise, regulate and control scientific research; and (d) exclusive jurisdiction to preserve and protect the marine environment and to prevent and control marine pollution.																				
		(4)	No person (including a foreign Government) shall, except under, and in accordance with, the terms of a licence or a letter of authority granted by the Central Government, explore the continental shelf or exploit its resources or carry out any search or excavation or conduct any research within the continental shelf or drill therein or construct, maintain or operate any artificial island, off-shore terminal, installation or other structure or device therein for any purpose whatsoever																				
		<p align="center"><u><i>Section 7 of the Territorial Waters, Continental Shelf, Exclusive Economic Zone and other Maritime Zones Act, 1976 [Relevant extract only]</i></u>  <u><b>Exclusive economic zone</b></u></p>																					
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299.	<b>Industrial concern</b>	<p><u><i>sub-clauses (i) to (xviii) of Section 2(c) of the IDBI Act, 1964</i></u>                      “Industrial concern” means any concern engaged or to be engaged in,—</p> <table border="1" data-bbox="558 1329 1385 1906"> <tr> <td data-bbox="558 1329 659 1371">(i)</td> <td data-bbox="659 1329 1385 1371">the manufacture, preservation or processing of goods;</td> </tr> <tr> <td data-bbox="558 1371 659 1413">(ii)</td> <td data-bbox="659 1371 1385 1413">shipping;</td> </tr> <tr> <td data-bbox="558 1413 659 1455">(iii)</td> <td data-bbox="659 1413 1385 1455">mining included development of mines;</td> </tr> <tr> <td data-bbox="558 1455 659 1497">(iv)</td> <td data-bbox="659 1455 1385 1497">the hotel industry;</td> </tr> <tr> <td data-bbox="558 1497 659 1539">(v)</td> <td data-bbox="659 1497 1385 1539">the transport of passengers or goods by road or by water or by air or by ropeway or by lift;</td> </tr> <tr> <td data-bbox="558 1539 659 1581">(vi)</td> <td data-bbox="659 1539 1385 1581">the generation, storage or distribution of electricity or any other form of energy;</td> </tr> <tr> <td data-bbox="558 1581 659 1749">(vii)</td> <td data-bbox="659 1581 1385 1749">the maintenance, repair, testing or servicing of machinery or equivalent of any description or vehicles or vessels or motor boats or trailers or tractors; machinery or equivalent of any description or vehicles or vessels or motor boats or trailers or tractors;</td> </tr> <tr> <td data-bbox="558 1749 659 1812">(viii)</td> <td data-bbox="659 1749 1385 1812">assembling, repairing or packing any article with the aid of machinery or power;</td> </tr> <tr> <td data-bbox="558 1812 659 1875">(ix)</td> <td data-bbox="659 1812 1385 1875">the setting up of, or development of, an industrial area or an industrial estate;</td> </tr> <tr> <td data-bbox="558 1875 659 1906">(x)</td> <td data-bbox="659 1875 1385 1906">fishing or providing shore facilities for fishing or maintenance</td> </tr> </table>		(i)	the manufacture, preservation or processing of goods;	(ii)	shipping;	(iii)	mining included development of mines;	(iv)	the hotel industry;	(v)	the transport of passengers or goods by road or by water or by air or by ropeway or by lift;	(vi)	the generation, storage or distribution of electricity or any other form of energy;	(vii)	the maintenance, repair, testing or servicing of machinery or equivalent of any description or vehicles or vessels or motor boats or trailers or tractors; machinery or equivalent of any description or vehicles or vessels or motor boats or trailers or tractors;	(viii)	assembling, repairing or packing any article with the aid of machinery or power;	(ix)	the setting up of, or development of, an industrial area or an industrial estate;	(x)	fishing or providing shore facilities for fishing or maintenance
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S. No.	Term	Meaning and Source
		thereof;
		(xi) providing special or technical knowledge or other services for the promotion of industrial growth; or
		(xii) providing engineering, technical, financial management, marketing or other services or facilities for industry;
		(xiii) service industry such as altering, ornamenting, polishing, finishing, oiling, washing, cleaning or otherwise treating or adapting any article or substance with a view of its use, sale, transport, delivery or disposal;
		(xiv) providing medical, health or other allied services;
		(xv) providing services relating to information technology, telecommunication or electronics;
		(xvi) leasing, sub-leasing or giving on hire or hire purchase of industrial plants, equipments, machinery or other assets including vehicles, ships and aircraft;
		(xvii) such other activity as the Central Government may, having regard to the objects of this Act, by notification in the Official Gazette, specify in this behalf; or
		(xviii) the research and development of any concept, technology design, process or product whether in relation to any of the matters aforesaid, including any activities specified under sub-clause (xvii), or any other matter
300.	<b>Inland waterway</b>	<p><u><i>Paragraph 2(zip) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u>  <i>“Inland waterway” means national waterways as defined in clause (h) of section 2 of the Inland Waterways Authority of India Act, 1985 or other waterway on any inland water, as defined in clause (b) of section 2 of the Inland Vessels Act, 1917</i></p> <p><u><i>Section 2(h) of the Inland Waterways Authority of India Act, 1985</i></u>  <i>“National waterway” means the inland waterway declared by section 2 of the National Waterway (Allahabad-Haldia Stretch of the Ganga-Bhagirathi-Hooghly River) Act, 1982, to be a national waterway</i></p> <p>Explanation.—If Parliament declares by law any other waterway to be a national waterway, then from the date on which such declaration takes effect, such other waterway—(i) shall be deemed also to be a national waterway within the meaning of this clause; and (ii) the provisions of this Act shall, with necessary modifications (including modification for construing any reference to the commencement of this Act as a reference to the date aforesaid), apply to such national waterway</p> <p><u><i>Section 2 of the National Waterway (Allahabad-Haldia Stretch of the Ganga-Bhagirathi-Hooghly River) Act, 1982</i></u>  <i>Section 02: Declaration of a certain stretch of Ganga-Bhagirathi-Hooghly River to be National Waterway</i>  The Allahabad-Haldia Stretch of the Ganga-Bhagirathi-Hooghly river, the limits of which are specified in the <i>Schedule</i>, is hereby declared to be a national waterway</p> <p><u><i>Schedule 1 Limits of The National Waterway (Allahabad-Haldia stretch of the Ganga- Bhagirathi-Hooghly River)</i></u>  From road bridge at Allahabad across the river Ganga, about 2 kms up-stream of the confluence of the rivers Ganga and Yamuna at Triveni to the Inland Waterway limit on the tidal waters of the river Hooghly from a line drawn between No. I Refuge house at the entrance to Baratola river</p>



## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source								
		<p>commonly called channel creek to a position 2.5 kms. due south of Saugor lighthouse, and then connected to the right or south bank at the entrance to the Hijili or Russulpore river, through river Ganga, lock canal and feeder canal at Farakka, river Bhagirathi and river Hooghly</p> <p><u><a href="#">Section 2(b) of the Inland Vessels Act, 1917</a></u>  <i>"Inland water"</i> means-</p> <p>(i) any canal, river, lake or other navigable water within a State,                      (ii) any area of any tidal water deemed to be the inland water as defined by the Central Government under section 70,                      (iii) waters declared by the Central Government to be smooth and partially smooth waters under clause (41) section 3 of the Merchant Shipping Act, 1958</p> <p><u><a href="#">Section 70 of the Inland Vessels Act, 1917</a></u>  <i>Power for Central Government to define tidal water</i>                      The Central Government may, by notification in the Official Gazette, define how much of any tidal water shall be deemed to be an inland water for the purposes of this Act</p> <p><u><a href="#">Section 3(41) of the Merchant Shipping Act, 1958</a></u>  <i>"sea-going"</i>, in relation to a vessel, means a vessel proceeding to sea beyond inland waters or beyond <i>waters declared to be smooth or partially smooth waters by the Central Government by notification in the Official Gazette</i></p>								
301.	<b>Input</b>	<p><u><a href="#">Explanation to Section 143 of the CGST Act, 2017</a></u>                      For the purposes of job work, 'input' includes intermediate goods arising from any treatment or process carried out on the inputs by the principal or the job worker</p> <p><u><a href="#">Section 2(59) of the CGST Act, 2017</a></u>  <i>"Input"</i> means any goods other than capital goods used or intended to be used by a supplier in the course or furtherance of business</p>								
302.	<b>Input service</b>	<p><u><a href="#">Section 2(60) of the CGST Act, 2017</a></u>  <i>"Input Service"</i> means any service used or intended to be used by a supplier in the course or furtherance of business</p>								
303.	<b>Input Service Distributor</b>	<p><u><a href="#">Section 2(61) of the CGST Act, 2017</a></u>  <i>"Input Service Distributor"</i> means an office of the supplier of goods or services or both which receives tax invoices issued under section 31 towards the receipt of input services and issues a prescribed document for the purposes of distributing the credit of central tax, State tax, integrated tax or Union territory tax paid on the said services to a supplier of taxable goods or services or both having the same Permanent Account Number as that of the said office</p>								
304.	<b>Input tax</b>	<p><u><a href="#">Section 2(62) of the CGST Act, 2017</a></u>  <i>"Input tax"</i> in relation to a registered person, means the central tax, State tax, integrated tax or Union territory tax charged on any supply of goods or services or both made to him and includes—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>The integrated goods and services tax charged on import of goods;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>The tax payable under the provisions of sub-sections (3) and (4) of section 9;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>The tax payable under the provisions of sub-section (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>The tax payable under the provisions of sub-section (3) and sub-section (4) of section 9 of the respective State Goods and Services</td> </tr> </table>	(a)	The integrated goods and services tax charged on import of goods;	(b)	The tax payable under the provisions of sub-sections (3) and (4) of section 9;	(c)	The tax payable under the provisions of sub-section (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;	(d)	The tax payable under the provisions of sub-section (3) and sub-section (4) of section 9 of the respective State Goods and Services
(a)	The integrated goods and services tax charged on import of goods;									
(b)	The tax payable under the provisions of sub-sections (3) and (4) of section 9;									
(c)	The tax payable under the provisions of sub-section (3) and (4) of section 5 of the Integrated Goods and Services Tax Act;									
(d)	The tax payable under the provisions of sub-section (3) and sub-section (4) of section 9 of the respective State Goods and Services									

MEANINGS OF IMPORTANT TERMS USED IN GST LAW		
S. No.	Term	Meaning and Source
		<p>Tax Act; or</p> <p>(e) The tax payable under the provisions of sub-section (3) and sub-section (4) of section 7 of the Union Territory Goods and Services Tax Act,</p> <p>But does not include the tax paid under the composition levy.</p>
305.	<b>Input tax credit</b>	<p><u><a href="#">Section 2(63) of the CGST Act, 2017</a></u>  <i>“Input tax credit”</i> means the credit of input tax</p>
306.	<b>Insurance agent</b>	<p><u><a href="#">Explanation (f) to services reverse charge N. No. 13/2017-CT(R), 28.06.2017</a></u>  <i>“Insurance agent”</i> shall have the same meaning as assigned to it in clause (10) of section 2 of the Insurance Act, 1938</p> <p><u><a href="#">Section 2(10) of the Insurance Act, 1938</a></u>  <i>“Insurance agent”</i> means an insurance agent licensed under section 42 who receives or agrees to receive payment by way of commission or other remuneration in consideration of his soliciting or procuring insurance business including business relating to the continuance, renewal or revival of policies of insurance.</p>
307.	<b>Insurance company</b>	<p><u><a href="#">Paragraph 2(zk) of services exemption N. No. 12/2017-CT(R), 28.06.2017</a></u>  <i>“Insurance company”</i> means a company carrying on life insurance business or general insurance business</p>
308.	<b>Installation</b>	<p><u><a href="#">The Free Dictionary by FARLEX</a></u>  (1) The act of installing: Also called instalment  (2) A system of machinery or other apparatus set up for use</p>
309.	<b>Information</b>	<p><u><a href="#">Merriam Webster Dictionary</a></u>  The communication or reception of knowledge or intelligence</p>
310.	<b>Inn</b>	<p><u><a href="#">Black’s Law Dictionary (Sixth Edition)</a></u>  A public lodging establishment. A lodging house where all who conduct themselves properly, and who are able and ready to pay for their entertainment are received if there is accommodation for them, and who, while there, are supplied at a reasonable charge with their meals, their lodging, and such services and attention as are necessarily incident to the use of the house as a temporary home A place where the public will be received and accommodations supplied to guests for compensation</p> <p><u><a href="#">Cambridge Dictionary</a></u>  A small hotel, usually in the countryside</p> <p><u><a href="#">Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</a></u>  A small hotel or pub, usually an old one</p> <p><u><a href="#">Maruti’s Mega Dictionary</a></u>  A tavern, A hotel, A lodging place for travellers</p> <p><u><a href="#">The Pocket Oxford Dictionary</a></u>  House providing accommodation esp. for travellers</p>
311.	<b>Insemination</b>	<p><u><a href="#">Cambridge dictionary</a></u>  The action of putting male sperm into a woman or female animal, either by sexual activity or an artificial method</p> <p><u><a href="#">Medicinenet.com</a></u>  The deposition of semen in the female reproductive tract. With sexual intercourse, the deposit is made within the vagina or the cervix. By artificial means, such as intrauterine insemination, the deposit can be made directly into the uterus</p>
	<b>Integrated tax</b>	<p><u><a href="#">Section 2(12) of the IGST Act, 2017</a></u></p>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>								
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>						
312.		<p>“Integrated tax” means the integrated goods and services tax levied under this Act</p> <p><u>Section 2(58) of the CGST Act, 2017</u></p> <p>“Integrated tax” means the integrated goods and services tax levied under the Integrated Goods and Services Tax Act</p>						
313.	<b>International courier terminal</b>	<p><u>Section 2(28A) of Customs Act, 1962</u></p> <p>“International courier terminal” means any place appointed under clause (f) of sub-section (1) of section 7 to be an international courier terminal</p> <p><b>Note:</b> In terms of Section 7(1)(f), the Board may appoint any place which alone shall be international courier terminals for the clearance of imported goods or export goods or any class of such goods</p>						
314.	<b>Invoice discounting</b>	<p><u>Wikipedia- The Free Encyclopedia</u></p> <p>“Invoice discounting” is a form of short term borrowing often used to improve a company’s working capital and cash flow position. It allows a business to draw money against its sales invoices before the customer has actually paid. To do this, the business borrows a percentage of the value of its sales ledger from a finance company, effectively using the unpaid sales invoices as collateral for the borrowing</p>						
315.	<b>Interest</b>	<p><u>Paragraph 2(zk) of N. No. 12/2017-CT(R), dated 28.06.2017</u></p> <p>“Interest” means interest payable in any manner in respect of any moneys borrowed or debt incurred (including a deposit, claim or other similar right or obligation) but does not include any service fee or other charge in respect of the moneys borrowed or debt incurred or in respect of any credit facility which has not been utilised</p>						
316.	<b>Interested party</b>	<p><u>Explanation(c) to Rule 137 of the CGST Rules, 2017</u></p> <p>“Interested party” includes-</p> <table border="1"> <tr> <td>(a)</td> <td>Suppliers of goods or services under the proceedings;</td> </tr> <tr> <td>(b)</td> <td>Recipients of goods or services under the proceedings;</td> </tr> <tr> <td>(c)</td> <td> <p><u>Inserted with effect from.23.03.2018</u></p> <p><u>N. No. 14/2018-CT, dated 23.03.2018</u></p> <p>Any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices</p> </td> </tr> </table>	(a)	Suppliers of goods or services under the proceedings;	(b)	Recipients of goods or services under the proceedings;	(c)	<p><u>Inserted with effect from.23.03.2018</u></p> <p><u>N. No. 14/2018-CT, dated 23.03.2018</u></p> <p>Any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices</p>
(a)	Suppliers of goods or services under the proceedings;							
(b)	Recipients of goods or services under the proceedings;							
(c)	<p><u>Inserted with effect from.23.03.2018</u></p> <p><u>N. No. 14/2018-CT, dated 23.03.2018</u></p> <p>Any other person alleging, under sub-rule (1) of rule 128, that a registered person has not passed on the benefit of reduction in the rate of tax on any supply of goods or services or the benefit of input tax credit to the recipient by way of commensurate reduction in prices</p>							
317.	<b>Intermediary</b>	<p><u>Paragraph 2(zk) of services exemption N. No. 12/2017-CT(R), 28.06.2017</u></p> <p>“Intermediary” has the same meaning as assigned to it in sub-section (13) of section 2 of the Integrated Goods and Services Tax Act, 2017</p> <p><u>Section 2(13) of the IGST Act, 2017</u></p> <p>“Intermediary” means a broker, an agent or any other person, by whatever name called, who arranges or facilitates the supply of goods or services or both, or securities, between two or more persons, but does not include a person who supplies such goods or services or both or securities on his own account</p>						
318.	<b>Internal development works</b>	<p><u>Paragraph 4(xxiv) of services rate N. No. 11/2017-CT(R), dated 28.06.2017[as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</u></p> <p>“Internal Development Works” means roads, footpaths, water supply, sewers, drains, parks, tree planting, street lighting, provision for community buildings and for treatment and disposal of sewage and silage water, solid waste management and disposal, water conservation, energy</p>						

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source							
		management, fire protection and fire safety requirements, social infrastructure such as educational health and other public amenities or any other work in a project for its benefit, as per sanctioned plans							
319.	<b>Intra-state supply of goods</b>	<p><u><a href="#">Section 2(64) of the CGST Act, 2017</a></u>  <i>“Intra-State supply of goods” shall have the same meaning as assigned to it in Section 8 of the IGST Act</i></p> <p><u><a href="#">Section 8(1) of the IGST Act, 2017</a></u>                      (1) Subject to the provisions of section 10, supply of goods where the location of the supplier and the place of supply of goods are in the same State or same Union territory shall be treated as intra-State supply: Provided that the following supply of goods shall not be treated as intra-State supply, namely: —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">(i)</td> <td>supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit;</td> </tr> <tr> <td>(ii)</td> <td>goods imported into the territory of India till they cross the customs frontiers of India; or</td> </tr> <tr> <td>(iii)</td> <td>supplies made to a tourist referred to in section 15</td> </tr> </table>	(i)	supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit;	(ii)	goods imported into the territory of India till they cross the customs frontiers of India; or	(iii)	supplies made to a tourist referred to in section 15	
(i)	supply of goods to or by a Special Economic Zone developer or a Special Economic Zone unit;								
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(iii)	supplies made to a tourist referred to in section 15								
320.	<b>Intra-state supply of services</b>	<p><u><a href="#">Section 2(65) of the CGST Act, 2017</a></u>  <i>“Intra-State supply of services” shall have the same meaning as assigned to it in Section 8 of the IGST Act</i></p> <p><u><a href="#">Section 8(2) of the IGST Act, 2017</a></u>                      (2) Subject to the provisions of section 12, supply of services where the location of the supplier and the place of supply of services are in the same State or same Union territory shall be treated as intra-State supply: Provided that the intra-State supply of services shall not include supply of services to or by a Special Economic Zone developer or a Special Economic Zone unit.</p> <p><i>Explanation 1.</i> —For the purposes of this Act, where a person has,—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%;">(i)</td> <td>an establishment in India and any other establishment outside India;</td> </tr> <tr> <td>(ii)</td> <td>an establishment in a State or Union territory and any other establishment outside that State or Union territory; or</td> </tr> <tr> <td rowspan="2">(iii)</td> <td>an establishment in a State or Union territory and any other establishment <i>being a business vertical</i> registered within that State or Union territory,</td> </tr> <tr> <td>an establishment in a State or Union territory and any other establishment registered within that State or Union territory,</td> </tr> </table> <p>then such establishments shall be treated as establishments of distinct persons</p> <p><i>Explanation 2.</i>—A person carrying on a business through a branch or an agency or a representational office in any territory shall be treated as having an establishment in that territory</p>	(i)	an establishment in India and any other establishment outside India;	(ii)	an establishment in a State or Union territory and any other establishment outside that State or Union territory; or	(iii)	an establishment in a State or Union territory and any other establishment <i>being a business vertical</i> registered within that State or Union territory,	an establishment in a State or Union territory and any other establishment registered within that State or Union territory,
(i)	an establishment in India and any other establishment outside India;								
(ii)	an establishment in a State or Union territory and any other establishment outside that State or Union territory; or								
(iii)	an establishment in a State or Union territory and any other establishment <i>being a business vertical</i> registered within that State or Union territory,								
	an establishment in a State or Union territory and any other establishment registered within that State or Union territory,								
321.	<b>Invoice or tax invoice</b>	<p><u><a href="#">Section 2(66) of the CGST Act, 2017</a></u>  <i>“Invoice” or “tax Invoice” means the tax invoice referred to in Section 31</i></p>							
322.	<b>Jig</b>	<p><u><a href="#">The Free Dictionary by FARLEX</a></u>                      Advice for guiding a tool or for holding machine working place</p>							
323.	<b>Judicial Member</b>	<p><u><a href="#">Rule 2 (1)(c) of the GST Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019</a></u>  <i>“Judicial Member” means a Judicial Member of the National Bench, Regional Bench, State Bench or the Area Bench of the Appellate Tribunal</i></p>							
324.	<b>Jurisdictional</b>	<p><u><a href="#">Explanation (a) to Rule 83A of the CGST Rules, 2017</a></u></p>							

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
	<b>Commissioner</b>	“ <i>Jurisdictional Commissioner</i> ” means the Commissioner having jurisdiction over the place declared as address in the application for enrolment as the GST Practitioner in <i>FORM GST PCT-1</i> . It shall refer to the Commissioner of Central Tax if the enrolling authority in FORM GST PCT-1 has been selected as Centre or the Commissioner of State Tax if the enrolling authority in <i>FORM GST PCT-1</i> has been selected as State
325.	<b>Jurisdictional Officer</b>	<u><a href="#">GST Flyer issued by CBIC</a></u> <i>Jurisdictional officer</i> is an officer in whose jurisdiction the applicant is located
326.	<b>Labelling</b>	<u><a href="#">Dictionary.com</a></u> 1. To affix a label to; mark with a label 2. To designate or describe by or on a label 3. To put in a certain class; classify
327.	<b>Land</b>	<u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> Property, Plot
328.	<b>Land customs station</b>	<u><a href="#">Section 2(29) of Customs Act, 1962</a></u> "Land customs station" means any place appointed under clause (b) of section 7 to be a land customs station <b>Note:</b> In terms of section 7(1)(b) of Customs Act, 1962 the Central Government may appoint, by notification in the official gazette, the places which shall be land customs stations for the clearance of goods imported or to be exported by land or inland water or any class of such goods.
329.	<b>Landowner-promoter</b>	<u><a href="#">Explanation (i) to Entry 3(i) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</a></u> “ <i>Landowner-promoter</i> ” is a promoter who transfers the land or development rights or FSI to a developer-promoter for construction of apartments and receives constructed apartments against such transferred rights and sells such apartments to his buyers independently
330.	<b>Lavatory</b>	<u><a href="#">The Free Dictionary by FARLEX</a></u> 1 A room equipped with washing and often toilet facilities; a bathroom. 2 A washbowl or basin, especially one permanently installed with running water. 3 A flush toilet
331.	<b>Lease</b>	<u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> Hire, Rent, let, letting, charter <u><a href="#">www.merriamwebster.com</a></u> A contract by which one conveys real estate, equipment, or facilities for a specified term and for a specified rent <u><a href="#">www.thefreedictionary.com</a></u> A contract granting use or occupation of property during a specified period in exchange for a specified rent or other form of payment <u><a href="#">www.thefreedictionary.com</a></u> A contract granting use or occupation of property during a specified period in exchange for a specified rent or other form of payment
332.	<b>Leave</b>	<u><a href="#">www.merriamwebster.com</a></u> To terminate association with
333.	<b>Legality</b>	<u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> Validity, Authority
334.	<b>Legal service</b>	<u><a href="#">Explanation to Entry 3 of Table given in Services Reverse Charge N. No.</a></u>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		<u><a href="#">13/2017-CT (R) dated 28.06.2017</a></u> “Legal Services” means any service provided in relation to advice, consultancy or assistance in any branch of law, in any manner and includes representational services before any court, tribunal or authority
335.	<b>Lend</b>	<u><a href="#">Encarta dictionary English</a></u> Let somebody borrow something [to allow somebody to take or use something on the understanding that it will be returned later
336.	<b>Letting</b>	<u><a href="#">www.businessdictionary.com</a></u> Granting occupancy or use of (land, buildings, rooms, space, etc., or movable property) for rent or hire
337.	<b>License/ Licensing</b>	<u><a href="#">Dictionary.cambridge.org</a></u> To give someone official permission to do or have something <u><a href="#">En.oxforddictionaries.com</a></u> A contract allowing someone to use a proprietary product or service <u><a href="#">En.oxforddictionaries.com</a></u> A permit from an authority to own or use something, do a particular thing, or carry on a trade <u><a href="#">www.thefreedictionary.com</a></u> A contract allowing someone to use a proprietary product or service <u><a href="#">www.thefreedictionary.com</a></u> A permit from an authority to own or use something, does a particular thing, or carries on a trade <u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> Permit, allow, authorize
338.	<b>License Fee</b>	<u><a href="#">Business dictionary.com</a></u> A form of a use tax charged by various government entities for the granting of a license to conduct an activity, such as driving a car, operating a business, hunting or practicing certain vocations. License fees are a significant of revenue for state and local governments and are often imposed in lieu of taxes which require legislative approval
339.	<b>Licensing of private warehouses</b>	<u><a href="#">En.oxforddictionaries.com</a></u> A contract allowing someone to use a proprietary product or service
340.	<b>Licensing of public warehouses</b>	<u><a href="#">En.oxforddictionaries.com</a></u> A permit from an authority to own or use something, do a particular thing, or carry on a trade
341.	<b>Licensing of special warehouses</b>	<u><a href="#">www.thefreedictionary.com</a></u> A contract allowing someone to use a proprietary product or service
342.	<b>Life insurance business</b>	<u><a href="#">www.thefreedictionary.com</a></u> A permit from an authority to own or use something, does a particular thing, or carries on a trade



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>								
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>						
		<p><u><a href="#">Section 2(11) of the Insurance Act, 1938</a></u>  “Life insurance business” means the business of effecting contracts of insurance up on human life, including any contract whereby the payment of money is assured on death (except death by accident only) or the happening of any contingency dependent on human life, and any contract which is subject to payment of premiums for a term dependent on human life and shall be deemed to include—</p> <table border="1"> <tr> <td>(a)</td> <td>the granting of disability and double or triple indemnity accident benefits, if so provided in the contract of insurance,</td> </tr> <tr> <td>(b)</td> <td>the granting of annuities upon human life, and</td> </tr> <tr> <td>(c)</td> <td>the granting of superannuation allowances and annuities payable out of any fund applicable solely to the relief and maintenance of persons engaged or who have been engaged in any particular profession, trade or employment or of the dependents of such persons</td> </tr> </table>	(a)	the granting of disability and double or triple indemnity accident benefits, if so provided in the contract of insurance,	(b)	the granting of annuities upon human life, and	(c)	the granting of superannuation allowances and annuities payable out of any fund applicable solely to the relief and maintenance of persons engaged or who have been engaged in any particular profession, trade or employment or of the dependents of such persons
(a)	the granting of disability and double or triple indemnity accident benefits, if so provided in the contract of insurance,							
(b)	the granting of annuities upon human life, and							
(c)	the granting of superannuation allowances and annuities payable out of any fund applicable solely to the relief and maintenance of persons engaged or who have been engaged in any particular profession, trade or employment or of the dependents of such persons							
343.	<b>Life micro insurance product</b>	<p><u><a href="#">Paragraph 2(zoo) of services exemption N. No. 12/2017-CT(R), 28.06.2017</a></u>  “Life micro insurance product” shall have the same meaning as assigned to it in clause (e) of regulation 2 of the Insurance Regulatory and Development Authority (Micro insurance) Regulations, 2005</p> <p><u><a href="#">Regulation 2(e) of the Insurance Regulatory and Development Authority (Micro insurance) Regulations, 2005</a></u>  “Life micro-insurance product” means any term insurance contract with or without return of premium, any endowment insurance contract or health insurance contract, with or without an accident benefit rider, either on individual or group basis, as per terms stated in Schedule-II appended to these regulations</p>						
344.	<b>Limited liability partnership</b>	<p><u><a href="#">Explanation (i) given after Section 94 of the CGST Act, 2017</a></u>  “Limited liability partnership” formed and registered under the provisions of the Limited Liability Partnership Act, 2008 shall also be considered as a firm</p>						
345.	<b>Liquidated Damages</b>	<p><u><a href="#">Business dictionary.com</a></u>  Sum of money (agreed to and written into a contract) specified as the total amount of compensation an aggrieved party should get, if the other party breaches certain part(s) of the contract. The contract also establishes what actions or failures to act constitute a breach. For the agreement to be legally enforceable, the nature of the contract should be such that it is difficult to determine actual damages, and the amount of damages should be reasonable under the circumstance. Otherwise law may regard the specified amount as a fine (included in the contract primarily to force its proper performance) and not a compensation for injury. In such cases, the damages are deemed 'un-liquidated damages' and are assessed by a court according to the merits of the case</p>						
346.	<b>Literary</b>	<p><u><a href="#">Webster's New World &amp; Thesaurus</a></u>  (A) Having the nature of or dealing with literature  (B) Having to do with books or writing</p>						
347.	<b>Livestock</b>	<p><u><a href="#">Cambridge Dictionary</a></u>  Animals and birds that are kept on a farm, such as cows, sheep, or chickens</p>						
348.	<b>Loading</b>	<p><u><a href="#">Dictionary.com</a></u></p>						

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source														
		Putting in a load on or in, fill <i>The free dictionary by FARLEX</i> The labour of putting a load of something on or in a vehicle or ship or container etc.														
349.	<b>Local Authority</b>	<u><i>Section 2(69) of the CGST Act, 2017</i></u> “Local Authority” means— <table border="1"> <tr> <td>(a)</td> <td>a “Panchayat” as defined in clause (d) of Article 243 of the Constitution;</td> </tr> <tr> <td>(b)</td> <td>a “Municipality” as defined in clause (e) of Article 243P of the Constitution;</td> </tr> <tr> <td>(c)</td> <td>a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;</td> </tr> <tr> <td>(d)</td> <td>a Cantonment Board as defined in section 3 of the Cantonments Act 2006 (41 of 2006);</td> </tr> <tr> <td>(e)</td> <td>a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;</td> </tr> <tr> <td>(f)</td> <td><u><i>For 01.07.2017 to 31.01.2019</i></u> a Development Board constituted under article 371 of the Constitution; or <u><i>With effect from 01.02.2019-CGST (Amendment) Act, 2018</i></u> a Development Board constituted under article 371 and article 371J of the Constitution; or</td> </tr> <tr> <td>(g)</td> <td>a Regional Council constituted under Article 371A of the Constitution</td> </tr> </table>	(a)	a “Panchayat” as defined in clause (d) of Article 243 of the Constitution;	(b)	a “Municipality” as defined in clause (e) of Article 243P of the Constitution;	(c)	a Municipal Committee, a Zilla Parishad, a District Board, and any other authority legally entitled to, or entrusted by the Central Government or any State Government with the control or management of a municipal or local fund;	(d)	a Cantonment Board as defined in section 3 of the Cantonments Act 2006 (41 of 2006);	(e)	a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;	(f)	<u><i>For 01.07.2017 to 31.01.2019</i></u> a Development Board constituted under article 371 of the Constitution; or <u><i>With effect from 01.02.2019-CGST (Amendment) Act, 2018</i></u> a Development Board constituted under article 371 and article 371J of the Constitution; or	(g)	a Regional Council constituted under Article 371A of the Constitution
(a)	a “Panchayat” as defined in clause (d) of Article 243 of the Constitution;															
(b)	a “Municipality” as defined in clause (e) of Article 243P of the Constitution;															
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(e)	a Regional Council or a District Council constituted under the Sixth Schedule to the Constitution;															
(f)	<u><i>For 01.07.2017 to 31.01.2019</i></u> a Development Board constituted under article 371 of the Constitution; or <u><i>With effect from 01.02.2019-CGST (Amendment) Act, 2018</i></u> a Development Board constituted under article 371 and article 371J of the Constitution; or															
(g)	a Regional Council constituted under Article 371A of the Constitution															
350.	<b>Location of the recipient of services</b>	<u><i>Section 2(14) of the IGST Act, 2017</i></u> “Location of the recipient of services” means, — <table border="1"> <tr> <td>(a)</td> <td>Where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td>(b)</td> <td>Where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;</td> </tr> <tr> <td>(c)</td> <td>Where a supply is received at more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the receipt of the supply; and</td> </tr> <tr> <td>(d)</td> <td>In absence of such places, the location of the usual place of residence of the recipient.</td> </tr> </table>	(a)	Where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;	(b)	Where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;	(c)	Where a supply is received at more than one establishment, whether the place of business or fixed 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.						
(a)	Where a supply is received at a place of business for which the registration has been obtained, the location of such place of business;															
(b)	Where a supply is received at a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed establishment;															
(c)	Where a supply is received at more than one establishment, whether the place of business or fixed 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.															
351.	<b>Location of the supplier of services</b>	<u><i>Section 2(15) of the IGST Act, 2017</i></u> “Location of the supplier of services” means, — <table border="1"> <tr> <td>(a)</td> <td>Where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;</td> </tr> <tr> <td>(b)</td> <td>Where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed</td> </tr> </table>	(a)	Where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;	(b)	Where a supply is made from a place other than the place of business for which registration has been obtained (a fixed establishment elsewhere), the location of such fixed										
(a)	Where a supply is made from a place of business for which the registration has been obtained, the location of such place of business;															
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MEANINGS OF IMPORTANT TERMS USED IN GST LAW		
S. No.	Term	Meaning and Source
		<p>establishment;</p> <p>(c) Where a supply is made from more than one establishment, whether the place of business or fixed establishment, the location of the establishment most directly concerned with the provision of the supply; and</p> <p>(d) In absence of such places, the location of the usual place of residence of the supplier.</p>
352.	<b>Lost</b>	<p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u></p> <p>(a) Unable to be found (he turned up with my lost golf clubs)</p> <p>(b) Unable to understand or cope with a situation (she stood there clutching a drink, feeling completely lost)</p> <p>(c) That has been taken away or cannot be recovered (if only one could recapture one's lost youth)</p>
353.	<b>Lottery authorized by state Governments</b>	<p><u><i>Explanation (b) to Rule 31A(2) of the CGST Rules, 2017</i></u>  <i>"Lottery authorized by State Governments"</i> means a lottery which is authorized to be sold in State(s) other than the organizing State also</p>
354.	<b>Lottery distributor or selling agent</b>	<p><u><i>Explanation Entry 5 of goods reverse charge N. No. 4/2017-CT(R) 28.06.2017</i></u>  <i>"Lottery distributor or selling agent"</i> has the same meaning as assigned to it in clause (c) of Rule 2 of the Lotteries (Regulation) Rules, 2010, made under the provisions of sub section 1 of section 11 of the Lotteries (Regulations) Act, 1998</p> <p><u><i>Rule 2(c) of Lotteries (Regulation) Rules, 2010</i></u>  <i>"Lottery distributor or selling agent"</i> means an individual or a firm or a body corporate or other legal entity under law so appointed by the Organising State through an agreement to market and sell lotteries on behalf of the Organising State</p>
355.	<b>Lottery run by state governments</b>	<p><u><i>Explanation (a) to Rule 31A(2) of the CGST Rules, 2017</i></u>  <i>"Lottery run by State Governments"</i> means a lottery not allowed to be sold in any State other than the organising State</p>
356.	<b>Maintenance</b>	<p><u><i>Black's Law Dictionary (Sixth Edition)</i></u>  The preservation of condition of property including cost of ordinary repairs necessary and proper from time to time for that purpose</p> <p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>  Pre-Preservation, upholding protection, safeguarding</p> <p><u><i>Webster's new world dictionary and thesaurus</i></u></p> <ol style="list-style-type: none"> <li>1. To put back in good condition after damage, decay, etc.; mend; fix</li> <li>2. The work of keeping a building, machinery, etc. In a state of good repair</li> </ol>
357.	<b>Manufacture</b>	<p><u><i>Section 2(72) of the CGST Act, 2017</i></u>  <i>"Manufacture"</i> means processing of raw material or inputs in any manner that results in emergence of a new product having a distinct name, character and use and the term "manufacturer" shall be construed accordingly</p>
358.	<b>Maxi cab</b>	<p><u><i>Explanation (b) to N. No. 17/2017-CT(R), dated 28.06.2017</i></u>  <i>"Maxi cab"</i> shall have the same meanings as assigned to it in clauses (22) of section 2 of the Motor Vehicles Act, 1988</p> <p><u><i>Section 2(22) of the Motor Vehicles Act, 1988</i></u>  <i>"Maxi cab"</i> means any motor vehicle constructed or adapted to carry more than six passengers but not more than twelve passengers, excluding the</p>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		driver, for hire or reward
359.	<b>Merchant Overtime Charges (MOT)</b>	<a href="http://leport.com">leport.com</a> –India’s premier export import portal Merchant overtime fee (MOT charges) are the charges which are required to be paid by the exporter/assessee who is availing the services of Central Excise Officers, in accordance with any prescribed procedure, beyond office hours or on Sunday, Saturdays or public holidays i.e. Is after the official hours. The rates for the same are prescribed under the Customs (Fees for Rendering Services by Customs Officers) Regulations, 1998
360.	<b>Member</b>	<a href="#"><u>Rule 2 (1)(e) of the GST Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019</u></a> “Member” means a Judicial Member or a Technical Member of the Appellate Tribunal
361.	<b>Metered cab</b>	<a href="#"><u>Paragraph 2(zip) of services exemption N. No. 12/2017-CT(R), 28.06.2017</u></a> “Metered cab” means any contract carriage on which an automatic device, of the type and make approved under the relevant rules by the State Transport Authority, is fitted which indicates reading of the fare chargeable at any moment and that is charged accordingly under the conditions of its permit issued under the Motor Vehicles Act, 1988 and the rules made thereunder (but does not include radio taxi)
362.	<b>Micro film</b>	<a href="#"><u>Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</u></a> Microfilm is film that is used for photographing information and storing it in a <u>reduced</u> form
363.	<b>Mining lease holder</b>	<a href="#"><u>Explanation to Entry 65B of services exemption N. No. 12/2017-CT(R), 28.06.2017</u></a> “Mining lease holder” means a person who has been granted mining lease, quarry lease or license or other mineral concession under the Mines and Minerals (Development and Regulation) Act, 1957, the rules made thereunder or the rules made by a State Government under sub-section (1) of section 15 of the Mines and Minerals (Development and Regulation) Act, 1957
364.	<b>Minor breach</b>	<a href="#"><u>Explanation (a) to Section 126(1) of the CGST Act, 2017</u></a> A breach shall be considered a ‘minor breach’ if the amount of tax involved is less than Rs. 5,000
365.	<b>Minor forest produce</b>	<a href="#"><u>Section 2(i) of Scheduled Tribes and Other Traditional Forest Dwellers (Recognition of Forest Rights) Act, 2006</u></a> “Minor forest-produce” includes all non-timber forest produce of plant origin and includes bamboo, brushwood, stumps, canes, Tusser, cocoon, honey, waxes, Lac, tendu/kendu leaves, medicinal plants and herbs, roots, tuber and the like
366.	<b>Minor head</b>	<a href="#"><u>Instruction 2 of FORM GST PMT-09-N. No. 31/2019-CT, dated 28.06.2019</u></a> “Minor head” refers to tax, interest, penalty, fee and others
367.	<b>Misfeasance</b>	<a href="#"><u>Black’s Law Dictionary (Sixth Edition)</u></a> The improper performance of some act which a person may lawfully do. “Nonfeasance” means the omission of an act which a person ought to do; “misfeasance” is the improper doing of an act which a person might lawfully do; and “malfeasance” is the doing of an act which a person ought not to do at all
368.	<b>Mixed supply</b>	<a href="#"><u>Section 2(74) of the CGST Act, 2017</u></a> “Mixed Supply” means two or more individual supplies of goods or services, or any combination thereof, made in conjunction with each other by a taxable person for a single price where such supply does not constitute

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		a composite supply  Illustration: A supply of a package consisting of canned foods, sweets, chocolates, cakes, dry fruits, aerated drinks and fruit juices when supplied for a single price is a mixed supply. Each of these items can be supplied separately and is not dependent on any other. It shall not be a mixed supply if these items are supplied separately.
369.	<b>Mode of Transport</b>	<u><i>Explanation (b) to substituted Entry 9(vi) of Services Rate N. No. 11/2017-CT(R), 28.06.2017 [As amended vide N. No. 13/2018-CT(R), 26.07.2018]</i></u> “Mode of transport” means carriage of goods by road, air, rail, inland waterways or sea
370.	<b>Money</b>	<u><i>Section 2(75) of the CGST Act, 2017</i></u> “Money” means the Indian legal tender or any foreign currency, cheque, promissory note, bill of exchange, letter of credit, draft, pay order, traveler cheque, money order, postal or electronic remittance or any other instrument recognised by the Reserve Bank of India when used as a consideration to settle an obligation or exchange with Indian legal tender of another denomination but shall not include any currency that is held for its numismatic value
371.	<b>Mortgage</b>	<u><i>Black’s Law Dictionary (Sixth Edition)</i></u> A mortgage is an interest in land created by a written instrument providing security for the performance of a duty or the payment of a debt
372.	<b>Mortuary</b>	<u><i>Encarta Dictionary English (North America)</i></u> (1) As Noun- Place for dead bodies [a room or building in which dead bodies are kept until they are buried or cremated] (2) As Adjective - Relating to Death [Relating to death or funerals]
373.	<b>Motor cab</b>	<u><i>Explanation (b) to N. No. 17/2017-CT(R), dated 28.06.2017</i></u> “Motor cab” shall have the same meanings as assigned to it in clauses (25) of section 2 of the Motor Vehicles Act, 1988 <u><i>Section 2(25) of the Motor Vehicles Act, 1988</i></u> “Motor cab” means any motor vehicle constructed or adapted to carry not more than six passengers, excluding the driver, for hire or reward
374.	<b>Motor vehicle</b>	<u><i>Section 2(76) of the CGST Act, 2017</i></u> “Motor vehicle” shall have the same meaning as assigned to it in clause (28) of section 2 of the Motor Vehicles Act, 1988 <u><i>Section 2(28) of the Motor Vehicles Act, 1988</i></u> “Motor vehicle” or “vehicle” means any mechanically propelled vehicle adapted for use upon roads whether the power of propulsion is transmitted thereto from an external or internal source and <i>includes</i> a chassis to which a body has not been attached and a trailer; <i>but does not include</i> a vehicle running upon fixed rails or a vehicle of a special type adapted for use only in a factory or in any other enclosed premises or a vehicle having less than four wheels fitted with engine capacity of not exceeding twenty-five cubic centimeters
375.	<b>Movable property</b>	<u><i>Section 3(36) of the General Clauses Act, 1897</i></u> “Movable property” shall mean property of every description, except immovable property

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>						
S. No.	Term	Meaning and Source				
376.	<b>Mould</b>	<u><a href="#">Dictionary.com</a></u> (1) A hollow form/matrix for giving a particular shape to something in a molten/plastic state (2) Something formed in/on a mould				
377.	<b>Museum</b>	<u><a href="#">Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</a></u> A building in which objects of historical, scientific, artistic, or cultural interest are stored and exhibited				
378.	<b>Multimodal transportation</b>	<u><a href="#">Explanation (a) to substituted Entry 9(vi) of Services Rate N. No. 11/2017-CT(R), dated 28.06.2017 [As amended vide N. No. 13/2018-CT(R), dated 26.07.2018]</a></u> “Multimodal transportation” means carriage of goods, by at least two different modes of transport from the place of acceptance of goods to the place of delivery of goods by a multimodal transporter				
379.	<b>Multimodal transporter</b>	<u><a href="#">Explanation (c) to substituted Entry 9(vi) of Services Rate N. No. 11/2017-CT(R), dated 28.06.2017 [As amended vide N. No. 13/2018-CT(R), dated 26.07.2018]</a></u> “Multimodal transporter” means a person who, — <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(A)</td> <td>enters into a contract under which he undertakes to perform multimodal transportation against freight; and</td> </tr> <tr> <td style="text-align: center;">(B)</td> <td>acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract</td> </tr> </table>	(A)	enters into a contract under which he undertakes to perform multimodal transportation against freight; and	(B)	acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract
(A)	enters into a contract under which he undertakes to perform multimodal transportation against freight; and					
(B)	acts as principal, and not as an agent either of the consignor, or consignee or of the carrier participating in the multimodal transportation and who assumes responsibility for the performance of the said contract					
380.	<b>NACIN</b>	<u><a href="#">Wikipedia- The Free Encyclopedia</a></u> The National Academy of Customs, Indirect Taxes and Narcotics (NACIN) is the apex institute of Government of India for capacity building of civil servants in the field of indirect taxation, particularly the areas of customs, GST and narcotics control administration. Located at Faridabad, near India's capital New Delhi, the Academy is operated under the aegis of the Central Board of Indirect Taxes and Customs, Department of Revenue, Ministry of Finance, Government of India				
381.	<b>National Anti-profiteering authority</b>	<u><a href="#">Explanation (a) to Rule 137 of the CGST Rules, 2017</a></u> “Authority” means the National Anti-profiteering Authority constituted under rule 122 <u><a href="#">Rule 122 of the CGST Rules, 2017</a></u> <u><a href="#">Constitution of the Authority.</a></u> —The Authority shall consist of, — <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>A Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td><u><a href="#">From 01.07.2017 to 14.09.2017</a></u> Four Technical Members who are or have been Commissioners of State tax or central tax or have held an equivalent post under the existing law, to be nominated by the Council <u><a href="#">With effect from 15.09.2017</a></u> Four Technical Members who are or have been Commissioners of State tax or central tax for at least one year or have held an equivalent post under the existing law, to be nominated by the Council</td> </tr> </table>	(a)	A Chairman who holds or has held a post equivalent in rank to a Secretary to the Government of India; and	(b)	<u><a href="#">From 01.07.2017 to 14.09.2017</a></u> Four Technical Members who are or have been Commissioners of State tax or central tax or have held an equivalent post under the existing law, to be nominated by the Council <u><a href="#">With effect from 15.09.2017</a></u> Four Technical Members who are or have been Commissioners of State tax or central tax for at least one year or have held an equivalent post under the existing law, to be nominated by the Council
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382.	<b>National Appellate Authority</b>	<u><a href="#">Section 95(f) of the CGST Act, 2017</a></u> “National Appellate Authority” means the National Appellate Authority for Advance Ruling referred to in section 101A				



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		<p><u><a href="#">Section 101A(1) of the CGST Act, 2017</a></u> The Government shall, on the recommendations of the Council, by notification, constitute, with effect from such date as may be specified therein, an Authority known as the National Appellate Authority for Advance Ruling for hearing appeals made under <i>section 101B</i></p>
		<p><u><a href="#">Section 101B(1) of the CGST Act, 2017</a></u> Where, in respect of the questions referred to in sub-section (2) of section 97, conflicting Advance Rulings are given by the Appellate Authorities of two or more States or Union territories or both under sub-section (1) or sub-section (3) of section 101, any officer authorised by the Commissioner or an applicant, being distinct person referred to in section 25 aggrieved by such Advance Ruling, may prefer an appeal to National Appellate Authority: Provided that the officer shall be from the States in which such Advance Rulings have been given</p>
383.	<b>National park</b>	<p><u><a href="#">Paragraph 2(zk) of services exemption N. No. 12/2017-CT(R), dated 28.06.2017</a></u> “National park” has the meaning assigned to it in the clause (21) of the section 2 of the Wild Life (Protection) Act, 1972</p> <p><u><a href="#">Section 2(21) of the Wild Life (Protection) Act, 1972</a></u> “National Park” means an area declared, whether under sec.35. or sec.38 or deemed, under sub-section (3) of sec.66 to be declared, as a National Park</p>
384.	<b>National pension system</b>	<p><u><a href="http://www.npstrust.org.in/content/what-nps">www.npstrust.org.in/content/what-nps</a></u> National Pension System (NPS) is a voluntary, defined contribution retirement savings scheme designed to enable the subscribers to make optimum decisions regarding their future through systematic savings during their working life. NPS seeks to inculcate the habit of saving for retirement amongst the citizens. It is an attempt towards finding a sustainable solution to the problem of providing adequate retirement income to every citizen of India</p>
385.	<b>National pension system trust</b>	<p><u><a href="http://www.npstrust.org.in/content/whatsnps">www.npstrust.org.in/content/whatsnps</a></u> National Pension System Trust (NPST) was established by Pension Fund Regulatory and Development Authority (PFRDA) as per the provisions of the Indian Trusts Act of 1882 for taking care of the assets and funds under the NPS in the best interest of the subscribers. The powers, functions and duties of NPS Trust are laid down under the PFRDA (National Pension System Trust) Regulations 2015, besides the provisions of the Trust deed dated 27.02.2008</p>
386.	<b>National science &amp; technology entrepreneurship development board (NSTEDB),</b>	<p><u><a href="http://www.nstedb.co">www.nstedb.co</a></u> The National Science &amp; Technology Entrepreneurship Development Board (NSTEDB), established in 1982 by the Government of India under the aegis of Department of Science &amp; Technology, is an institutional mechanism to help promote knowledge driven and technology intensive enterprises. The Board, having representations from socioeconomic and scientific Ministries/Departments, aims to convert “jobseekers” into “Job Generators” through Science &amp; Technology (S&amp;T) interventions</p>
387.	<b>National skill development corporation (NSDC)</b>	<p><u><a href="http://www.nsdcindia.org/">http://www.nsdcindia.org/</a></u> NSDC is a not for profit company set up by the Ministry of Finance, under Section 25 of the Companies Act. It has an equity base of Rs. 10 crores, of which the Government of India accounts for 49%, while the private sector</p>

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source								
		has the balance 51%. NSDC is a first of its kind Public Private Partnership (PPP) in India that facilitates skill development. A large part of its efforts are directed at skill development programmes in the unorganized sector. NSDC acts as a catalyst in skill development by providing funding to enterprises, companies and organizations that provide skill training. It will also develop appropriate models to enhance, support and coordinate private sector initiatives. The differentiated focus for the 21 sectors under NSDC's purview and its understanding of their viability will make every sector attractive to private investment								
388.	<b>National skill certification and monetary reward scheme</b>	<p><a href="http://www.nscsindia.org">www.nscsindia.org</a></p> <p>The objective of this Scheme is to encourage skill development for youth by providing monetary rewards for successful completion of approved training programs. Specifically, the Scheme aims to:</p> <table border="1"> <tr> <td>1.</td> <td>Encourage standardization in the certification process and initiate a process of creating a registry of skills; and increase productivity of the existing workforce and align the training and certification to the needs of the country</td> </tr> <tr> <td>2.</td> <td>Provide Monetary Awards for Skill Certification to boost employability and productivity of youth by incentivizing them for skill trainings</td> </tr> <tr> <td>3.</td> <td>Reward candidates undergoing skill training by authorized institutions at an average monetary reward of Rs. 10,000 (Rupees Ten Thousand) per candidate</td> </tr> <tr> <td>4.</td> <td>Benefit 10 lakh youth at an approximate total cost of Rs. 1,000 Cr.</td> </tr> </table>	1.	Encourage standardization in the certification process and initiate a process of creating a registry of skills; and increase productivity of the existing workforce and align the training and certification to the needs of the country	2.	Provide Monetary Awards for Skill Certification to boost employability and productivity of youth by incentivizing them for skill trainings	3.	Reward candidates undergoing skill training by authorized institutions at an average monetary reward of Rs. 10,000 (Rupees Ten Thousand) per candidate	4.	Benefit 10 lakh youth at an approximate total cost of Rs. 1,000 Cr.
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389.	<b>Natural resource(s)</b>	<p><i>Black's Law Dictionary [Sixth Edition]</i></p> <p>Any material in its native state which when extracted has economic value. Timberland, oil and gas wells, ore deposits, and other products of nature that have economic value. The cost of natural resources is subject to depletion. Often called "wasting assets"</p> <p><i>The Free Dictionary by FARLEX</i></p> <p>Something, such as a forest, a mineral deposit, or freshwater that is found in nature and is necessary or useful to humans</p>								
390.	<b>Naturally</b>	<p><i>Merriam Webster Dictionary</i></p> <p>(1) According to the usual course of things: as might be expected (2) Without artificial aid</p>								
391.	<b>Neglect</b>	<p><i>Black's Law Dictionary (Sixth Edition)</i></p> <p>May mean to omit, fail or forbear to do a thing that can be done or that is required to be done but it may also import an absence of care or attention in the doing or omission of a given act</p>								
392.	<b>Net ITC</b>	<p><i>Rule 89(4)(B) of the CGST Rules, 2017</i></p> <p><i>For 01.07.2017 to 22.10.2017</i></p> <p><i>N. No. 10/2017-CT, dated 28.06.2017</i></p> <p>"Net ITC" means input tax credit availed on inputs and input services during the relevant period</p> <p><i>With effect from 23.10.2017</i></p> <p><i>N. No. 75/2017-CT, dated 29.12.2017</i></p> <p>"Net ITC" means input tax credit availed on inputs and input services during the relevant period <i>other than the input tax credit availed for which refund is claimed under sub-rules (4A) or (4B) or both</i></p>								
393.	<b>Net value of taxable supplies</b>	<p><i>Explanation to Section 52(1) of the CGST Act, 2017</i></p>								

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source																
		“Net value of taxable supplies” shall mean the aggregate value of taxable supplies of goods or services or both, other than services notified under sub-section (5) of section 9, made during any month by all registered persons through the operator reduced by the aggregate value of taxable supplies returned to the suppliers during the said month																
394.	<b>News</b>	<p><u>Merriam Webster Dictionary</u></p> <p>(a) A report of recent events (b) Previously unknown information (c) Something having a specified influence or effect</p> <p><u>The Free Dictionary by FARLEX</u></p> <p>(a) Information about recent events or happenings, especially as reported by newspapers, periodicals, radio, or television (b) A presentation of such information, as in a newspaper or on a newscast</p>																
395.	<b>Nil return or Nil details of outward supplies or Nil statement</b>	<p><u>Explanation to Rule 67A of the CGST Rules, 2017</u></p> <p>For the purpose of this rule, a Nil return or Nil details of outward supplies or Nil statement shall mean a return under section 39 or details of outward supplies under section 37 or statement under rule 62, for a tax period that has nil or no entry in all the Tables in FORM GSTR-3B or FORM GSTR-1 or FORM GST CMP-08, as the case may be</p>																
396.	<b>Nominated agency</b>	<p><u>Explanation (c) to N. No. 26/2018-CT(R), dated 31.12.2018</u></p> <p>“Nominated Agency” means entities mentioned in List 32 of N. No. 50/2017 Customs, dated 30th June 2017</p> <p><u>List 32 of N. No. 50/2017 Customs, dated 30.06.2017</u></p> <p>List 32 (See S. No. 602 of the Table-Refer Note below)</p> <table border="1"> <tbody> <tr> <td>1)</td> <td>Tarapur Atomic Power Plants –3 &amp; 4 (Maharashtra) – 1000 MW</td> </tr> <tr> <td>2)</td> <td>Kudankulam (Tamil Nadu) – 2000 MW</td> </tr> <tr> <td>3)</td> <td>Kaiga – 3 and 4 (Karnataka) – 440 MW</td> </tr> <tr> <td>4)</td> <td>Rajasthan Atomic Power Project- Units 5 and 6 (Rawatbhata) - 440 MW, Units -7 and 8</td> </tr> <tr> <td>5)</td> <td>(Rawatbhata) of 1400MWe</td> </tr> <tr> <td>6)</td> <td>Prototype Fast Breeder Reactor (Kalpakkam) –500 MW.</td> </tr> <tr> <td>7)</td> <td>Kakrapar Atomic Power Project-Units 3 and 4 (Kakrapar) of 1400 MWe</td> </tr> <tr> <td>8)</td> <td>Gorakhpur Haryana Anu Vidyut Pariyojana (GHAVP) Units -1 and 2 (700 MW x2)</td> </tr> </tbody> </table> <p><b>Note-</b> S. No. 602 of the Table deals with Goods required for setting up of any Nuclear Power Project specified in List 3 2, having a capacity of 440 MW or more, as certified by an officer not below the rank of a Joint Secretary to the Government of India in the Department of Atomic Energy</p>	1)	Tarapur Atomic Power Plants –3 & 4 (Maharashtra) – 1000 MW	2)	Kudankulam (Tamil Nadu) – 2000 MW	3)	Kaiga – 3 and 4 (Karnataka) – 440 MW	4)	Rajasthan Atomic Power Project- Units 5 and 6 (Rawatbhata) - 440 MW, Units -7 and 8	5)	(Rawatbhata) of 1400MWe	6)	Prototype Fast Breeder Reactor (Kalpakkam) –500 MW.	7)	Kakrapar Atomic Power Project-Units 3 and 4 (Kakrapar) of 1400 MWe	8)	Gorakhpur Haryana Anu Vidyut Pariyojana (GHAVP) Units -1 and 2 (700 MW x2)
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397.	<b>Non-banking financial company</b>	<p><u>Explanation (d) to Section 13(8) of the IGST Act, 2017</u></p> <p>“Non-Banking Financial Company” means, —</p> <table border="1"> <tbody> <tr> <td>(i)</td> <td>A financial institution which is a company;</td> </tr> <tr> <td>(ii)</td> <td>A non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme of arrangement or in any other manner, or lending in any manner; or</td> </tr> <tr> <td>(iii)</td> <td>Such other non-banking institution or class of such institutions, as the Reserve Bank of India may, with the previous approval of the Central Government and by notification in the Official Gazette, specify</td> </tr> </tbody> </table>	(i)	A financial institution which is a company;	(ii)	A non-banking institution which is a company and which has as its principal business the receiving of deposits, under any scheme of arrangement or in any other manner, or lending in any manner; or	(iii)	Such other non-banking institution or class of such institutions, as the Reserve Bank of India may, with the previous approval of the Central Government and by notification in the Official Gazette, specify										
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<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
398.	<b>Non-inclusion of value of goods in the aggregate turnover of the registered job worker</b>	<u><i>Explanation (ii) to Section 22 of the CGST Act, 2017</i></u> The supply of goods, after completion of job work, by a registered job worker shall be treated as the supply of goods by the principal referred to in section 143, and the value of such goods shall not be included in the aggregate turnover of the registered job worker
399.	<b>Non-resident taxable person</b>	<u><i>Section 2(77) of the CGST Act, 2017</i></u> “Non-Resident Taxable Person” means any person who occasionally undertakes transactions involving supply of goods or services or both, whether as principal or agent or in any other capacity, but who has no fixed place of business or residence in India
400.	<b>Non-taxable online recipient</b>	<u><i>Section 2(16) of the IGST Act, 2017</i></u> “Non-taxable online recipient” means any Government, local authority, governmental authority, an individual or any other person not registered and 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
401.	<b>Non-taxable supply</b>	<u><i>Section 2 (78) of the CGST Act, 2017</i></u> “Non-taxable supply” means a supply of goods or services or both which is not leviable to tax under this Act or under the Integrated Goods and Services Tax Act
402.	<b>Non-taxable territory</b>	<u><i>Section 2(79) of the CGST Act, 2017</i></u> “Non-taxable territory” means the territory which is outside the taxable territory
403.	<b>Non-profit organization</b>	<u><i>Legal information institute</i></u> A non-profit organization is a group organized for purposes other than generating profit and in which no part of the organization's income is distributed to its members, directors, or officers. Non-profit corporations are often termed "non stock corporations." They can take the form of a corporation, an individual enterprise, unincorporated association, partnership, foundation (distinguished by its endowment by a founder, it takes the form of a trusteeship), or condominium (joint ownership of common areas by owners of adjacent individual units incorporated under state condominium acts). Non-profit organizations must be designated as non-profit when created and may only pursue purposes permitted by statutes for non-profit organizations. Non-profit organizations include churches, public schools, public charities, public clinics and hospitals, political organizations, legal aid societies, volunteer services organizations, labour unions, professional associations, research institutes, museums, and some governmental agencies
404.	<b>Notification</b>	<u><i>Section 2(80) of the CGST Act, 2017</i></u> “Notification” means a notification published in the Official Gazette and the expressions “notify” and “notified” shall be construed accordingly
405.	<b>Obstruct</b>	<u><i>The Free Dictionary by FARLEX</i></u> Bar, barricade, block, brake, bridle, check, choke, circumscribe, congest, countervail, cramp, cripple, curb, debar, delay, disable
406.	<b>Old age home</b>	<u><i>Cambridge Dictionary</i></u> A place where old people can live together and be cared for when they are too weak or ill to take care of themselves
407.	<b>Ongoing project</b>	<u><i>Paragraph 4(xx) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</i></u>

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source														
		<p>“<i>Ongoing project</i>” shall mean a project which meets all the following conditions, namely—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>Commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:</td> </tr> <tr> <td style="text-align: center;">(i)</td> <td>An architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>A chartered engineer registered with the Institution of Engineers (India); or</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>A licensed surveyor of the respective local body of the city or town or village or development or planning authority.</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>Where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31st March, 2019;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>Completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>Apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.</td> </tr> </table> <p><i>Explanation:—</i>For the purpose of sub-clause (a) and (b) above, construction of a project shall be considered to have started on or before the 31st March, 2019, if the earthwork for site preparation for the project has been completed and excavation for foundation has started on or before the 31st March, 2019</p>	(a)	Commencement certificate in respect of the project, where required to be issued by the competent authority, has been issued on or before 31st March, 2019, and it is certified by any of the following that construction of the project has started on or before 31st March, 2019:	(i)	An architect registered with the Council of Architecture constituted under the Architects Act, 1972 (20 of 1972); or	(ii)	A chartered engineer registered with the Institution of Engineers (India); or	(iii)	A licensed surveyor of the respective local body of the city or town or village or development or planning authority.	(b)	Where commencement certificate in respect of the project, is not required to be issued by the competent authority, it is certified by any of the authorities specified in sub-clause (a) above that construction of the project has started on or before the 31st March, 2019;	(c)	Completion certificate has not been issued or first occupation of the project has not taken place on or before the 31st March, 2019;	(d)	Apartments being constructed under the project have been, partly or wholly, booked on or before the 31st March, 2019.
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408.	<b>Online information and database access or retrieval services</b>	<p><u><i>Paragraph 2 (zk) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u>  “<i>Online Information and Database Access or Retrieval Services</i>” shall have the same meaning as assigned to it in clause (17) of the Section 2 of the Integrated goods and Services Tax Act, 2017</p> <p><u><i>Section 2(17) of the IGST Act, 2017</i></u>  “<i>Online information and database access or retrieval services</i>” means services whose delivery is mediated by information technology over the internet or an electronic network and the nature of which renders their supply essentially automated and involving minimal human intervention and impossible to ensure in the absence of information technology and includes electronic services such as, —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>Advertising on the internet;</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>Providing cloud services;</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>Provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;</td> </tr> <tr> <td style="text-align: center;">(iv)</td> <td>Providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;</td> </tr> <tr> <td style="text-align: center;">(v)</td> <td>Online supplies of digital content (movies, television shows, music and the like);</td> </tr> <tr> <td style="text-align: center;">(vi)</td> <td>Digital data storage; and</td> </tr> <tr> <td style="text-align: center;">(vii)</td> <td>Online gaming</td> </tr> </table>	(i)	Advertising on the internet;	(ii)	Providing cloud services;	(iii)	Provision of e-books, movie, music, software and other intangibles through telecommunication networks or internet;	(iv)	Providing data or information, retrievable or otherwise, to any person in electronic form through a computer network;	(v)	Online supplies of digital content (movies, television shows, music and the like);	(vi)	Digital data storage; and	(vii)	Online gaming
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409.	<b>Open Market Value</b>	<p><u><i>Explanation (a) to Chapter IV of the CGST Rules dealing with</i></u></p>														

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source																		
		<p><u><i>determination of value of supply</i></u>  “Open market value” of a supply of goods or services or both means the full value in money, excluding the integrated tax, central tax, State tax, Union territory tax and the cess payable by a person in a transaction, where the supplier and the recipient of the supply are not related and the price is the sole consideration, to obtain such supply at the same time when the supply being valued is made</p>																		
410.	<b>Operator</b>	<p><u><i>Explanation (a) to Entry 15(iv) &amp; Entry 17(v) of services rate N. No. 11/2017-CT(R) 28.06.2017</i></u>  “Operator” means a person, organisation or enterprise engaged in or offering to engage in aircraft operations;</p>																		
411.	<b>Organising state</b>	<p><u><i>Rule 2(1)(f) of the Lotteries (Regulation) Rules, 2010</i></u>  “Organising State” means the State Government which conducts the lottery either in its own territory or sells its tickets in the territory of any other State</p>																		
412.	<b>Original works</b>	<p><u><i>Paragraph 2(zk), of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u>  “Original Works” means —</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(i)</td> <td>All new constructions;</td> </tr> <tr> <td>(ii)</td> <td>All types of additions and alterations to abandoned or damaged structures on land that are required to make them workable</td> </tr> <tr> <td>(iii)</td> <td>Erection, commissioning or installation of plant, machinery or equipment or structure, whether prefabricated or otherwise</td> </tr> </table>	(i)	All new constructions;	(ii)	All types of additions and alterations to abandoned or damaged structures on land that are required to make them workable	(iii)	Erection, commissioning or installation of plant, machinery or equipment or structure, whether prefabricated or otherwise												
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413.	<b>Organisation</b>	<p><u><i>Merriam Webster Dictionary</i></u>  The act or process of planning and arranging the different parts of an event or activity.</p>																		
414.	<b>Organiser</b>	<p><u><i>The Cambridge Dictionary</i></u>  The person or group who plans and arranges an event or activity</p>																		
415.	<b>Other dues</b>	<p><u><i>Explanation (b)(ii) to Section 49 of the CGST Act, 2017</i></u>  “Other dues” means interest, penalty, fee or any other amount payable under this Act or the rules made there under</p>																		
416.	<b>Other territory</b>	<p><u><i>Section 2(81) of the CGST Act, 2017</i></u>  “Other territory” includes territories other than those comprising in a State and those referred to in sub-clauses (a) to (e) of clause (114)</p> <p><u><i>Section 2(114) of the CGST Act, 2017</i></u>  <u><i>For 01.07.2017 to 29.06.2020</i></u>  “Union territory” means the territory of—</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(a)</td> <td>the Andaman and Nicobar Islands;</td> </tr> <tr> <td>(b)</td> <td>Lakshadweep;</td> </tr> <tr> <td>(c)</td> <td>Dadra and Nagar Haveli;</td> </tr> <tr> <td>(d)</td> <td>Daman and Diu;</td> </tr> <tr> <td>(e)</td> <td>Chandigarh; and</td> </tr> <tr> <td>(f)</td> <td>Other territory</td> </tr> </table> <p><i>Explanation.</i> — For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory</p> <p><u><i>With effect from 30.06.2020</i></u>  <u><i>N. No. 49/2020-CT, dated 24.06.2020 [Section 118 of the Finance Act, 2020]</i></u>  Union territory means the territory of—</p> <table border="1" style="width: 100%;"> <tr> <td style="width: 5%;">(a)</td> <td>the Andaman and Nicobar Islands;</td> </tr> <tr> <td>(b)</td> <td>Lakshadweep;</td> </tr> <tr> <td>(c)</td> <td>Dadra and Nagar Haveli and Daman and Diu;</td> </tr> </table>	(a)	the Andaman and Nicobar Islands;	(b)	Lakshadweep;	(c)	Dadra and Nagar Haveli;	(d)	Daman and Diu;	(e)	Chandigarh; and	(f)	Other territory	(a)	the Andaman and Nicobar Islands;	(b)	Lakshadweep;	(c)	Dadra and Nagar Haveli and Daman and Diu;
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MEANINGS OF IMPORTANT TERMS USED IN GST LAW			
S. No.	Term	Meaning and Source	
		(d)	Ladakh;
		(e)	Chandigarh; and
		(f)	Other territory
		<i>Explanation.</i> —For the purposes of this Act, each of the territories specified in sub clauses (a) to (f) shall be considered to be a separate Union territory	
417.	<b>Outdoor catering</b>	<u><i>Paragraph 4 (xxxiii) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [As amended vide N. No. 20/2019-CT(R), dated 30.09.2019]</i></u> “Outdoor catering” means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, at Exhibition Halls, Events, Conferences, Marriage Halls and other outdoor or indoor functions that are event based and occasional in nature.	
418.	<b>Outgoing international tourist</b>	<u><i>Explanation to Rule 95A of the CGST Rules, 2017</i></u> “Outgoing International Tourist” shall mean a person not normally resident in India, who enters India for a stay of not more than six months for legitimate non-immigrant purposes	
419.	<b>Output tax</b>	<u><i>Section 2(82) of the CGST Act, 2017</i></u> “Output Tax” in relation to a taxable person, means the tax chargeable under this Act on taxable supply of goods or services or both made by him or by his agent but excludes tax payable by him on reverse charge basis	
420.	<b>Outward supply</b>	<u><i>Section 2(83) of the CGST Act, 2017</i></u> “Outward Supply” in relation to a taxable person, means supply of goods or services or both, whether by sale, transfer, barter, exchange, license, rental, lease or disposal or any other mode, made or agreed to be made by such person in the course or furtherance of business	
421.	<b>Over Dimensional Cargo</b>	<u><i>Explanation 2 to Rule 138 of the CGST Rules 2017</i></u> “Over Dimensional Cargo” shall mean a cargo carried as a single indivisible unit and which exceeds the dimensional limits prescribed in rule 93 of the Central Motor Vehicle Rules, 1989, made under the Motor Vehicles Act, 1988	
		<u><i>Rule 93 of the Central Motor Vehicle Rules, 1989</i></u>	
		93(1)	The overall width of a motor vehicle, measured at right angles to the axis of the motor vehicle between perpendicular planes enclosing the extreme points, shall not exceed 2.6 metres
			<i>Explanation.</i> —For purposes of this rule, a rear-view mirror, or guard rail or a direction indicator 136[rub-rail (rubber beading) having maximum thickness of 20 mm on each side of the body] shall not be taken into consideration in measuring the overall width of a motor vehicle
		93(1A)	The overall width of a construction equipment vehicle, measured at right angles to the axis of the construction equipment vehicle between perpendicular planes enclosing the extreme points, shall not exceed 3 metres while in the travel mode and such construction equipment vehicle 138[shall be painted by yellow and black zebra stripes on the portion of the width that exceeds 2.6 metres] on the front and rear sides duly marked for night time driving/parking suitably by red lamps at the front and rear:
			Provided that the zebra stripes need not be used on attachments

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source																			
		93(2)	<p>The overall length of a motor vehicle other than a trailer shall not exceed—</p> <table border="1"> <tr> <td data-bbox="699 344 776 436">(i)</td> <td data-bbox="776 344 1341 436">in the case of motor vehicle other than transport vehicle having not more than two axles, 6.5 metres;</td> </tr> <tr> <td data-bbox="699 436 776 506">(ii)</td> <td data-bbox="776 436 1341 506">in the case of transport vehicle with rigid frame having two or more axles, 12 metres;</td> </tr> <tr> <td data-bbox="699 506 776 569">(iii)</td> <td data-bbox="776 506 1341 569">in the case of articulated vehicles having more than two axles, 16 metres;</td> </tr> <tr> <td data-bbox="699 569 776 632">(iv)</td> <td data-bbox="776 569 1341 632">in the case of truck-trailer or tractor-trailer combination, 18 metres;</td> </tr> <tr> <td data-bbox="699 632 776 695">(v)</td> <td data-bbox="776 632 1341 695">in the case of 3 axle passenger transport vehicles, 15 metres;</td> </tr> <tr> <td data-bbox="699 695 776 758">(vi)</td> <td data-bbox="776 695 1341 758">in the case of single articulated (vestibule type) passenger transport vehicle, 18 metres</td> </tr> <tr> <td data-bbox="699 758 776 821">(vii)</td> <td data-bbox="776 758 1341 821">in the case of double articulate passenger transport vehicles, 25 metres</td> </tr> </table>	(i)	in the case of motor vehicle other than transport vehicle having not more than two axles, 6.5 metres;	(ii)	in the case of transport vehicle with rigid frame having two or more axles, 12 metres;	(iii)	in the case of articulated vehicles having more than two axles, 16 metres;	(iv)	in the case of truck-trailer or tractor-trailer combination, 18 metres;	(v)	in the case of 3 axle passenger transport vehicles, 15 metres;	(vi)	in the case of single articulated (vestibule type) passenger transport vehicle, 18 metres	(vii)	in the case of double articulate passenger transport vehicles, 25 metres				
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		93(3)	<p>In the case of an articulated vehicle or a tractor-trailer combination specially constructed and used for the conveyance of individual load of exceptional length, —</p> <table border="1"> <tr> <td data-bbox="699 940 776 1003">(i)</td> <td data-bbox="776 940 1341 1003">if all the wheels of the vehicle are fitted with pneumatic tyres, or</td> </tr> <tr> <td data-bbox="699 1003 776 1157">(ii)</td> <td data-bbox="776 1003 1341 1157">if all the wheels of the vehicle are not fitted with pneumatic tyres, so long as the vehicle is not driven at a speed exceeding twenty-five kilometers per hour, the overall length shall not exceed 18 metres.</td> </tr> </table> <p>Explanation. —For the purposes of this rule "overall length" means the length of the vehicle measured between parallel planes passing through the extreme projection points of the vehicle exclusive of—</p> <table border="1"> <tr> <td data-bbox="699 1289 776 1325">(i)</td> <td data-bbox="776 1289 1341 1325">a starting handle;</td> </tr> <tr> <td data-bbox="699 1325 776 1360">(ii)</td> <td data-bbox="776 1325 1341 1360">any hood when down;</td> </tr> <tr> <td data-bbox="699 1360 776 1396">(iii)</td> <td data-bbox="776 1360 1341 1396">any fire-escape fixed to a vehicle;</td> </tr> <tr> <td data-bbox="699 1396 776 1432">(iv)</td> <td data-bbox="776 1396 1341 1432">any fire-escape fixed to a vehicle;</td> </tr> <tr> <td data-bbox="699 1432 776 1522">(v)</td> <td data-bbox="776 1432 1341 1522">any ladder used for loading or unloading from the roof of the vehicle or any tail or indicator lamp or number plate fixed to a vehicle;</td> </tr> <tr> <td data-bbox="699 1522 776 1585">(vi)</td> <td data-bbox="776 1522 1341 1585">any spare wheel or spare wheel bracket or bumper fitted to a vehicle;</td> </tr> <tr> <td data-bbox="699 1585 776 1682">(vii)</td> <td data-bbox="776 1585 1341 1682">any towing hook or other fitment which does not project beyond any fitment covered by clauses (iii) to (vi)</td> </tr> </table>	(i)	if all the wheels of the vehicle are fitted with pneumatic tyres, or	(ii)	if all the wheels of the vehicle are not fitted with pneumatic tyres, so long as the vehicle is not driven at a speed exceeding twenty-five kilometers per hour, the overall length shall not exceed 18 metres.	(i)	a starting handle;	(ii)	any hood when down;	(iii)	any fire-escape fixed to a vehicle;	(iv)	any fire-escape fixed to a vehicle;	(v)	any ladder used for loading or unloading from the roof of the vehicle or any tail or indicator lamp or number plate fixed to a vehicle;	(vi)	any spare wheel or spare wheel bracket or bumper fitted to a vehicle;	(vii)	any towing hook or other fitment which does not project beyond any fitment covered by clauses (iii) to (vi)
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		93(3A)	<p>The overall length of the construction equipment vehicle, in travel shall not exceed 12.75 metres:</p> <p>Provided that in the case of construction equipment vehicle with more than two axles, the length shall not exceed 18 metres</p>																		

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source																												
		<p>Explanation. —For the purposes of this sub-rule "overall length" means the length of the vehicle measured between parallel planes through the extreme projection points of the vehicle, exclusive of—</p> <table border="1" data-bbox="695 407 1341 762"> <tr> <td>(i)</td> <td>any fire-escape fixed to a vehicle;</td> </tr> <tr> <td>(ii)</td> <td>any ladder used by the operator to board or alight the vehicle;</td> </tr> <tr> <td>(iii)</td> <td>any tail or indicator lamp or number plate fixed to a vehicle;</td> </tr> <tr> <td>(iv)</td> <td>any sphere wheel or sphere wheel bracket or bumper fitted to a vehicle;</td> </tr> <tr> <td>(v)</td> <td>any towing hook or other fittings;</td> </tr> <tr> <td>(vi)</td> <td>any operational attachment on front, rear or carrier chassis of construction equipment vehicle in travel mode</td> </tr> </table> <p>93(4) The overall height of a motor vehicle measured from the surface on which the vehicle rests, —</p> <table border="1" data-bbox="695 846 1341 1136"> <tr> <td>(i)</td> <td>in the case of a vehicle other than a double-decked transport vehicle, shall not exceed 3.8 metres;</td> </tr> <tr> <td>(ii)</td> <td>in the case of a double decked transport vehicle, shall not exceed 4.75 metres</td> </tr> <tr> <td>(ii-a)</td> <td>in the case of tractor-trailer goods vehicle, shall not exceed 4.20 metres;</td> </tr> <tr> <td>(iii)</td> <td>in the case of a laden trailer carrying ISO series 1 Freight Container, shall not exceed 4.2 metres:</td> </tr> </table> <p>Provided that the provisions of clauses (i) to (iii) shall not apply to fire-escape tower wagons and other special purpose vehicles exempted by general or special order of registering authority.</p> <p>93(8) No motor vehicle shall be loaded in such a manner that the load or any part thereof extends, —</p> <table border="1" data-bbox="695 1335 1320 1562"> <tr> <td>(i)</td> <td>laterally beyond the side of the body;</td> </tr> <tr> <td>(ii)</td> <td>to the front beyond the foremost part of the load body of the vehicle;</td> </tr> <tr> <td>(iii)</td> <td>to the rear beyond the rear most part of the vehicle;</td> </tr> <tr> <td>(iv)</td> <td>to a height beyond the limits specified in sub-rule (4):</td> </tr> </table> <p>Provided that clause (iii) shall not apply to a goods carriage when loaded with any pole or rod or indivisible load so long as the projecting part or parts do not exceed the distance of one metre beyond the rear most point of the motor vehicle.</p>	(i)	any fire-escape fixed to a vehicle;	(ii)	any ladder used by the operator to board or alight the vehicle;	(iii)	any tail or indicator lamp or number plate fixed to a vehicle;	(iv)	any sphere wheel or sphere wheel bracket or bumper fitted to a vehicle;	(v)	any towing hook or other fittings;	(vi)	any operational attachment on front, rear or carrier chassis of construction equipment vehicle in travel mode	(i)	in the case of a vehicle other than a double-decked transport vehicle, shall not exceed 3.8 metres;	(ii)	in the case of a double decked transport vehicle, shall not exceed 4.75 metres	(ii-a)	in the case of tractor-trailer goods vehicle, shall not exceed 4.20 metres;	(iii)	in the case of a laden trailer carrying ISO series 1 Freight Container, shall not exceed 4.2 metres:	(i)	laterally beyond the side of the body;	(ii)	to the front beyond the foremost part of the load body of the vehicle;	(iii)	to the rear beyond the rear most part of the vehicle;	(iv)	to a height beyond the limits specified in sub-rule (4):
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422.	<b>Packing/ Packaging</b>	<p><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i> Wrapping, Covering <i>Merriam Webster Dictionary</i> The act or process of putting things into bags or boxes</p>																												

MEANINGS OF IMPORTANT TERMS USED IN GST LAW																														
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423.	<b>Pageant</b>	<p><u><a href="#">Dictionary.com</a></u></p> <table border="1"> <tr> <td>1</td> <td>An elaborate public spectacle illustrative of the history of a place, institution, or the like, often given in dramatic form or as a procession of colourful floats</td> </tr> <tr> <td>2</td> <td>A costumed procession, masque, allegorical tableau, or the like forming part of public or social festivities</td> </tr> <tr> <td>3</td> <td>A show or exhibition, especially one consisting of a succession of participants or events</td> </tr> </table>	1	An elaborate public spectacle illustrative of the history of a place, institution, or the like, often given in dramatic form or as a procession of colourful floats	2	A costumed procession, masque, allegorical tableau, or the like forming part of public or social festivities	3	A show or exhibition, especially one consisting of a succession of participants or events																						
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424.	<b>Paramedic</b>	<p><u><a href="#">Encarta dictionary English (North America)</a></u>  “Paramedic” is emergency medical worker [somebody trained to perform emergency medical procedures in the absence of a doctor, especially a member of an ambulance crew]</p> <p><u><a href="#">Wikipedia, the free encyclopaedia</a></u>  A paramedic is a healthcare professional that works in emergency medical situations. Paramedics provide advanced levels of care for medical emergencies and trauma</p>																												
425.	<b>Performing Artist</b>	<p><u><a href="#">The free dictionary by FARLEX</a></u>  An entertainer who performs a dramatic or musical work for an audience</p>																												
426.	<b>Permanent Transfer</b>	<p><u><a href="#">Cambridge Dictionary</a></u>  To move someone or something from one place, vehicle, person or group to another on perpetual basis  To make something the legal property of another person permanently</p>																												
427.	<b>Person</b>	<p><u><a href="#">Section 2(84) of the CGST, 2017</a></u>  “Person” includes—</p> <table border="1"> <tr> <td>(a)</td> <td>An individual;</td> </tr> <tr> <td>(b)</td> <td>A Hindu Undivided Family;</td> </tr> <tr> <td>(c)</td> <td>A company;</td> </tr> <tr> <td>(d)</td> <td>A firm;</td> </tr> <tr> <td>(e)</td> <td>A Limited Liability Partnership;</td> </tr> <tr> <td>(f)</td> <td>An association of persons or a body of individuals, whether incorporated or not, in India or outside India;</td> </tr> <tr> <td>(g)</td> <td>Any corporation established by or under any Central Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 2013;</td> </tr> <tr> <td>(h)</td> <td>Any body corporate incorporated by or under the laws of a country outside India;</td> </tr> <tr> <td>(i)</td> <td>A co-operative society registered under any law relating to co-operative societies;</td> </tr> <tr> <td>(j)</td> <td>A local authority;</td> </tr> <tr> <td>(k)</td> <td>Central Government or a State Government;</td> </tr> <tr> <td>(l)</td> <td>Society as defined under the Societies Registration Act, 1860;</td> </tr> <tr> <td>(m)</td> <td>Trust; and</td> </tr> <tr> <td>(n)</td> <td>Every artificial juridical person, not falling within any of the above.</td> </tr> </table>	(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 Act, State Act or Provincial Act or a Government company as defined in clause (45) of section 2 of the Companies Act, 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 co-operative societies;	(j)	A local authority;	(k)	Central Government or a State Government;	(l)	Society as defined under the Societies Registration Act, 1860;	(m)	Trust; and	(n)	Every artificial juridical person, not falling within any of the above.
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428.	<b>Person receiving OIDAR services shall be deemed to be located in the taxable territory</b>	<p><u><a href="#">Explanation to Section 13(12) of the IGST Act, 2017</a></u>  Person receiving such services shall be deemed to be located in the taxable territory, if any two of the following non contradictory conditions are satisfied, namely: —</p> <table border="1"> <tr> <td>(a)</td> <td>The location of address presented by the recipient of services through internet is in the taxable territory;</td> </tr> </table>	(a)	The location of address presented by the recipient of services through internet is in the taxable territory;																										
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		<table border="1"> <tr> <td style="text-align: center;">(b)</td> <td>The credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of services settles payment has been issued in the taxable territory;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>The billing address of the recipient of services is in the taxable territory;</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>The internet protocol address of the device used by the recipient of services is in the taxable territory;</td> </tr> <tr> <td style="text-align: center;">(e)</td> <td>The bank of the recipient of services in which the account used for payment is maintained is in the taxable territory;</td> </tr> <tr> <td style="text-align: center;">(f)</td> <td>The country code of the subscriber identity module card used by the recipient of services is of taxable territory;</td> </tr> <tr> <td style="text-align: center;">(g)</td> <td>The location of the fixed land line through which the service is received by the recipient is in the taxable territory.</td> </tr> </table>	(b)	The credit card or debit card or store value card or charge card or smart card or any other card by which the recipient of services settles payment has been issued in the taxable territory;	(c)	The billing address of the recipient of services is in the taxable territory;	(d)	The internet protocol address of the device used by the recipient of services is in the taxable territory;	(e)	The bank of the recipient of services in which the account used for payment is maintained is in the taxable territory;	(f)	The country code of the subscriber identity module card used by the recipient of services is of taxable territory;	(g)	The location of the fixed land line through which the service is received by the recipient is in the taxable territory.
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(g)	The location of the fixed land line through which the service is received by the recipient is in the taxable territory.													
429.	<b>Pilgrim</b>	<u>Section 2(f) of the Haj Committee Act, 2002</u> 'Pilgrim' means a Muslim proceeding to or returning from Haj												
430.	<b>Pilgrimage</b>	<u>The Free Dictionary by FARLEX</u> (1) A journey to a sacred place or shrine (2) A long journey or search especially one of exalted purpose or moral sign												
431.	<b>Place of business</b>	<u>Section 2(85) of the CGST Act, 2017</u> "Place of Business" includes— <table border="1"> <tr> <td style="text-align: center;">(a)</td> <td>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, supplies or receives goods or services or both; or</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>A place where a taxable person maintains his books of account; or</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>A place where a taxable person is engaged in business through an agent, by whatever name called.</td> </tr> </table>	(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, supplies or receives goods or services or both; or	(b)	A place where a taxable person maintains his books of account; or	(c)	A place where a taxable person is engaged in business through an agent, by whatever name called.						
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(c)	A place where a taxable person is engaged in business through an agent, by whatever name called.													
432.	<b>Place of supply</b>	<u>Section 2(86) of the CGST Act, 2017</u> "Place of supply" means the place of supply as referred to in Chapter V of the Integrated Goods and Services Tax Act <b>Note:</b> Chapter V of the IGST Act, 2017 deals with place of supply of goods or services or both												
433.	<b>Planetarium</b>	<u>Encarta Dictionary</u> A building with a domed ceiling onto which movable images of the stars, planets, and other objects seen in the night sky are projected for an audience												
434.	<b>Plant and machinery</b>	<u>Explanation to Section 17 of the CGST Act, 2017</u> "Plant and machinery" means apparatus, equipment, and machinery fixed to earth by foundation or structural support that are used for making outward supply of goods or services or both and includes such foundation and structural supports but excludes— (a) Land, building or any other civil structures; (b) Telecommunication towers; and (c) Pipelines lay outside the factory premises												

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<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
435.	<b>Plant Protection</b>	<u><i>The Free Dictionary by FARLEX</i></u> A branch of agricultural science that devises ways and means of controlling diseases, pests, and weeds of crops and trees, as well as a set of measures used in agriculture and forestry to prevent and eliminate the damage done to plants by harmful organisms
436.	<b>Port</b>	<u><i>Paragraph 2(zoo) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> "Port" has the same meaning as assigned to it in clause (q) of section 2 of the Major Port Trusts Act, 1963 or in clause (4) of section 3 of the Indian Ports Act, 1908 <u><i>Section 2(q) of the Major Port Trusts Act, 1963</i></u> "Port" means any major port to which this Act applies within such limits as may, from time to time, be defined by the Central Government for the purposes of this Act by notification in the Official Gazette, and, until a notification is so issued, within such limits as may have been defined by the Central Government under the provisions of the Indian Ports Act <u><i>Section 3 (4) of the Indian Ports Act, 1908</i></u> "Port" includes also any part of a river or channel in which this Act is for the time being in force;
437.	<b>Prescribed</b>	<u><i>Section 2(87) of the CGST Act, 2017</i></u> "Prescribed" means prescribed by rules made under this Act on the recommendations of the Council
438.	<b>President</b>	<u><i>Rule 2(1)(d) of the GST Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019</i></u> "President" means the President of the Appellate Tribunal
439.	<b>Primary food</b>	<u><i>Section 3(zk) of Food Safety and Standards Act, 2006</i></u> "Primary food" means an article of food, being a produce of agriculture or horticulture or animal husbandry and dairying or aquaculture in its natural form, resulting from the growing, raising, cultivation, picking, harvesting, collection or catching in the hands of a person other than a farmer or fisherman
440.	<b>Principal</b>	<u><i>Section 2(88) of the CGST Act, 2017</i></u> "Principal" means a person on whose behalf an agent carries on the business of supply or receipt of goods or services or both <u><i>Explanation to Section 19 of the CGST Act, 2017</i></u> For the purpose of Job Work, "Principal" means the person referred to in Section 143 <u><i>Section 143(1) of the CGST Act, 2017</i></u> A registered person (hereafter in this section referred to as the "principal") may under intimation [and subject to conditions and restrictions as specified in Rule 45] send any inputs or capital goods, without payment of tax, to a job worker for job-work and from there subsequently send to another job worker
441.	<b>Principal place of business</b>	<u><i>Section 2(89) of the CGST Act, 2017</i></u> "Principal place of business" means the place of business specified as the principal place of business in the certificate of registration
442.	<b>Principal supply</b>	<u><i>Section 2(90) of the CGST Act, 2017</i></u> "Principal supply" means the supply of goods or services which constitutes the predominant element of a composite supply and to which any other supply forming part of that composite supply is ancillary



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>						
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>				
443.	<b>Print media</b>	<p><u><a href="#">Paragraph 2(zk), of services exemption N. No. 12/2017-CT (R), 28.06.2017</a></u>  “Print Media” means,—</p> <table border="1"> <tr> <td>(i)</td> <td>‘Book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867, but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;</td> </tr> <tr> <td>(ii)</td> <td>‘Newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867</td> </tr> </table> <p><u><a href="#">Section 1(1) of the Press and Registration of Books Act, 1867</a></u>  “Book” includes every volume, part or division of a volume, and pamphlet, in any language, and every sheet of music, map, chart or plan separately printed</p> <p><u><a href="#">Section 1(1) of the Press and Registration of Books Act, 1867</a></u>  “Newspaper” means any printed periodical work containing public news or comments on public news</p>	(i)	‘Book’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867, but does not include business directories, yellow pages and trade catalogues which are primarily meant for commercial purposes;	(ii)	‘Newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867
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(ii)	‘Newspaper’ as defined in sub-section (1) of section 1 of the Press and Registration of Books Act, 1867					
444.	<b>Pre-conditioning</b>	<p><u><a href="#">American Heritage Dictionary</a></u>  To condition, train, or accustom in advance</p>				
445.	<b>Pre-cooling</b>	<p><u><a href="#">The Free Dictionary by FARLEX</a></u>  To reduce the temperature of (produce or meat, for example) by artificial means before packaging or shipping</p>				
446.	<b>Precincts</b>	<p><u><a href="#">Cambridge Advanced Learner’s Dictionary Online</a></u>  (a) Shopping Area  (b) Part of a city or a town in which vehicles are not allowed and which is used for a special purpose, especially shopping</p> <p><u><a href="#">Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</a></u>  A A shopping precinct is an area in the centre of a town in which cars are not allowed. (BRIT)  B The precincts of an institution are its buildings and land</p> <p><u><a href="#">Encarta Dictionary</a></u>  Area around something the area surrounding a building or institution such as a cathedral or college</p> <p><u><a href="#">Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</a></u>  Grounds, confines, area</p> <p><u><a href="#">The free dictionary by FARLEX</a></u>  The neighbourhood or surrounding region or area</p> <p><u><a href="#">The Pocket Oxford Dictionary</a></u>  1. Enclosed area e.g. Around a cathedral, college etc.  2. Designated area in a town esp. Where traffic is excluded  3. (In pl.) Environs. Here, it is necessary to add that the term “environs” means vicinity, neighborhood, surroundings, surrounding area</p>				
447.	<b>Preservation</b>	<p><u><a href="#">Audio.english.org</a></u></p> <ol style="list-style-type: none"> <li>The activity of protecting something from loss or danger</li> <li>The condition of being (well or ill) preserved</li> <li>A process that saves organic substances from decay</li> <li>An occurrence of improvement by virtue of preventing loss or injury or other change</li> </ol>				
448.	<b>Press Trust of India</b>	<p><u><a href="#">Wikipedia- The Free Encyclopedia</a></u>  Press Trust of India (often abbreviated as PTI) is the largest news agency</p>				

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

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		in India. It is headquartered in Delhi and is a non-profit cooperative among more than 450 Indian newspapers and has a staff of about 2,000 writers spread across 150 offices nationwide. It took over the Indian operations of the Associated Press and Reuters soon after India's independence on August 15, 1947. It provides news coverage and information of the region in both English and Hindi. It exchanges information with several other news agencies including 100 news agencies based outside India, such as Associated Press, Agency France press, The New York Times and Bloomberg L.P. Major Indian subscribers of PTI include Times of India, the Indian Express, the Hindustan Times, the All India Radio and Doordarshan. PTI has offices in Bangkok, Beijing, Colombo, Dubai, Islamabad, Kuala Lumpur, Moscow, New York and Washington D.C								
449.	<b>Prevent</b>	<p><u><i>The Free Dictionary by FARLEX</i></u>                      Arrest, avert, avoid, baffle, balk, bar, block, check, checkmate, circumvent, contest, counter, counteract, countercheck, defeat, deflect, delay, detain, deter, discourage, foil</p>								
450.	<b>Priority sector lending certificate</b>	<p><u><i>Wikipedia- The Free Encyclopedia</i></u>                      Priority Sector Lending Certificate is a tool for promoting comparative advantages among banks while they meet their priority sector lending obligations in India. "Banks with a comparative advantage in lending to the priority sector should earn priority sector lending certificates [social credits] while those falling short of the target would be required to buy priority sector lending certificates [social credits].                      Four types of Priority Sector Lending Certificates are:<sup>1</sup></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tbody> <tr> <td style="width: 10%; text-align: center;">(a)</td> <td>PSLC Agriculture: Priority Sector Lending Certificates for agriculture lending sub-target.</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>PSLC SF/MF: Priority Sector Lending Certificates for small and marginal Farmers lending sub-target.</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>PSLC Micro Enterprises: Priority Sector Lending Certificates for micro enterprises lending sub-target.</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>PSLC General: Priority Sector Lending Certificates corresponding to the overall priority sector lending target.</td> </tr> </tbody> </table> <p>Additional types of Priority Sector Lending Certificates would be required for other lending sub-targets</p>	(a)	PSLC Agriculture: Priority Sector Lending Certificates for agriculture lending sub-target.	(b)	PSLC SF/MF: Priority Sector Lending Certificates for small and marginal Farmers lending sub-target.	(c)	PSLC Micro Enterprises: Priority Sector Lending Certificates for micro enterprises lending sub-target.	(d)	PSLC General: Priority Sector Lending Certificates corresponding to the overall priority sector lending target.
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(d)	PSLC General: Priority Sector Lending Certificates corresponding to the overall priority sector lending target.									
451.	<b>Proceedings</b>	<p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>                      Events, Actions</p>								
452.	<b>Profession</b>	<p><u><i>Collins Co-Build Advanced Learner's English Dictionary [New Edition]</i></u>                      Profession is a vocation founded upon specialized educational training, the purpose of which is to supply to others, for a direct and definite compensation, wholly apart from expectation of other business gain</p>								
453.	<b>Professional</b>	<p><u><i>Webster's Dictionary</i></u>                      (a) One who is engaged in one of the professions or in an occupation requiring a high level of training and proficiency                      (b) Pertaining to a profession; engaged in a profession, esp. law, medicine, A member of any profession, but more often applied, in opposition to amateur, to persons who make their living by arts or sports in which others engage as a pastime</p> <p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>                      Of, belonging to, or connected with a profession, skilful, competent, worthy of a professional (professional conduct), engaged in a specified activity</p>								

MEANINGS OF IMPORTANT TERMS USED IN GST LAW														
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		<p><u><i>Black's Law Dictionary [Sixth Edition]</i></u>            .... word "profession" has been defined to include vocation, which, refers to a way of living and not necessarily a course of activity indulged in for earning one's livelihood for making any income....." - <i>CIT v Bhagwan Broker Agency</i> [1993] 70 Taxman 453 (Raj.)</p> <p><u><i>Advanced Law Lexicon</i></u>            Pertaining to or connected with a profession. [S. 32(2), Indian Evidence Act]</p>												
454.	<b>Profiteered</b>	<p><u><i>Explanation to Section 171 of the CGST Act, 2017</i></u>  <i>"Profiteered"</i> shall mean the amount determined on account of not passing the benefit of reduction in rate of tax on supply of goods or services or both or the benefit of input tax credit to the recipient by way of commensurate reduction in the price of the goods or services or both</p>												
455.	<b>Project</b>	<p><u><i>Explanation 2(ii) to Rule 43 of the CGST Rules, 2017</i></u>  <i>"Project"</i> shall mean a real estate project or a residential real estate project</p>												
456.	<b>Projected growth rate</b>	<p><u><i>Section 2(1)(k) of the GST (Compensation to States) Act, 2017</i></u>  <i>"Projected growth rate"</i> means the rate of growth projected for the transition period as per section 3</p> <p><u><i>Section 3 of the GST (Compensation to States) Act, 2017</i></u>  <i>Projected growth rate</i>            The projected nominal growth rate of revenue subsumed for a State during the transition period shall be fourteen per cent per annum</p>												
457.	<b>Project which commences on or after 1st April, 2019</b>	<p><u><i>Paragraph 4(xxviii) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [as amended vide N. No. 03/2019-CT(R) dated 29.03.2019]</i></u>  <i>"Project which commences on or after 1st April, 2019"</i> shall mean a project other than an ongoing project</p>												
458.	<b>Promoter</b>	<p><u><i>Explanation 2(v) to Rule 43 of the CGST Rules, 2017</i></u>  <i>"Promoter"</i> shall have the same meaning as assigned to it in clause (zk) of section 2 of the Real Estate (Regulation and Development) Act, 2016</p> <p><u><i>Section 2(zk) of the Real Estate (Regulation and Development) Act, 2016</i></u>  <i>"Promoter" means, —</i></p> <table border="1"> <tbody> <tr> <td>(i)</td> <td>A person who constructs or causes to be constructed an independent building or a building consisting of apartments, or converts an existing building or a part thereof into apartments, for the purpose of selling all or some of the apartments to other persons and includes his assignees; or</td> </tr> <tr> <td>(ii)</td> <td>A person who develops land into a project, whether or not the person also constructs structures on any of the plots, for the purpose of selling to other persons all or some of the plots in the said project, whether with or without structures thereon; or</td> </tr> <tr> <td>(iii)</td> <td>Any development authority or any other public body in respect of allottees of—               <table border="1"> <tbody> <tr> <td>(a)</td> <td>Buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or</td> </tr> <tr> <td>(b)</td> <td>Plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or</td> </tr> </tbody> </table> </td> </tr> <tr> <td>(iv)</td> <td>An apex State level co-operative housing finance society and a primary co-operative housing society which constructs apartments</td> </tr> </tbody> </table>	(i)	A person who constructs or causes to be constructed an independent building or a building consisting of apartments, or converts an existing building or a part thereof into apartments, for the purpose of selling all or some of the apartments to other persons and includes his assignees; or	(ii)	A person who develops land into a project, whether or not the person also constructs structures on any of the plots, for the purpose of selling to other persons all or some of the plots in the said project, whether with or without structures thereon; or	(iii)	Any development authority or any other public body in respect of allottees of— <table border="1"> <tbody> <tr> <td>(a)</td> <td>Buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or</td> </tr> <tr> <td>(b)</td> <td>Plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or</td> </tr> </tbody> </table>	(a)	Buildings or apartments, as the case may be, constructed by such authority or body on lands owned by them or placed at their disposal by the Government; or	(b)	Plots owned by such authority or body or placed at their disposal by the Government, for the purpose of selling all or some of the apartments or plots; or	(iv)	An apex State level co-operative housing finance society and a primary co-operative housing society which constructs apartments
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459.	<b>Proper officer</b>	<p><u><i>Section 2(91) of the CGST Act, 2017</i></u>                      “Proper Officer” in relation to any function to be performed under this Act, means the Commissioner or the officer of the central tax who is assigned that function by the Commissioner in the Board</p> <p><u><i>Explanation to Rule 97(i) of the CGST Rules, 2017</i></u>                      'Proper Officer' means the officer having the power under the Act to make an order that the whole or any part of the central tax is refundable</p>												
460.	<b>Propriety</b>	<p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>                      Correctness, Aptness</p>												
461.	<b>Providing</b>	<p><u><i>The Free Dictionary BY FARLEX</i></u></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">1.</td> <td>To furnish supply provide food and shelter for a family.</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>To make available</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>To make available or furnish</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>To supply or equip</td> </tr> </table>	1.	To furnish supply provide food and shelter for a family.	2.	To make available	3.	To make available or furnish	4.	To supply or equip				
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462.	<b>Pruning</b>	<p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>                      Clipping, trimming, reducing, to shortening</p>												
463.	<b>Public conveniences</b>	<p><u><i>The Free Dictionary by FARLEX</i></u></p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">1.</td> <td>A toilet that is available to the public</td> </tr> <tr> <td style="text-align: center;">2.</td> <td>Public lavatory, public toilet, restroom, toilet facility, wash room, comfort station, convenience</td> </tr> <tr> <td style="text-align: center;">3.</td> <td>Facility something designed and created to serve a particular function and to afford a particular convenience or service; "catering facilities"; "toilet facilities"; "educational facilities"</td> </tr> <tr> <td style="text-align: center;">4.</td> <td>Ladies' room, powder room a woman's restroom in a public (or semi-public) building.</td> </tr> <tr> <td style="text-align: center;">5.</td> <td>Latrine a public toilet in a military area</td> </tr> <tr> <td style="text-align: center;">6.</td> <td>Men's, men's room a public toilet for men</td> </tr> </table>	1.	A toilet that is available to the public	2.	Public lavatory, public toilet, restroom, toilet facility, wash room, comfort station, convenience	3.	Facility something designed and created to serve a particular function and to afford a particular convenience or service; "catering facilities"; "toilet facilities"; "educational facilities"	4.	Ladies' room, powder room a woman's restroom in a public (or semi-public) building.	5.	Latrine a public toilet in a military area	6.	Men's, men's room a public toilet for men
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464.	<b>Public interest</b>	<p><u><i>Black's Law Dictionary (Sixth Edition)</i></u>                      Something in which the public, the community at large, has some pecuniary interest, or some interest by which their legal rights or liabilities are affected. It does not mean anything so narrow as means curiosity, or as the interests of the particular localities, which may be affected by the matters in question. Interest shared by citizens generally in affairs of local, state, or national government</p>												
465.	<b>Public library</b>	<p><u><i>All words.com</i></u>                      A library supplied essentially as a public service, financed largely out of public money, open with few restrictions to the population of a given area for a small payment or no payment</p> <p><u><i>Cambridge advanced learner's dictionary &amp; thesaurus</i></u>                      A building where people can read or borrow books without having to pay</p>												

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		<u><i>The Free Dictionary by FARLEX</i></u> A non-commercial library often supported with public funds, intended for use by the general public								
466.	<b>Public sector undertaking</b>	<u><i>Wikipedia- The Free Encyclopedia</i></u> A state owned enterprise in India is called a public sector undertaking (PSU) or a public sector enterprise. These companies are owned by the union government of India, or one of the many state or territorial governments, or both. The company stock needs to be majority owned by the government to be a PSU. PSUs may be classified as central public sector enterprises (CPSEs) or state level public enterprises (SLPEs)								
467.	<b>Public funded research institution</b>	<u><i>Explanation (a) to N. No. 45/2017-CT(R), dated 14.11.2017</i></u> "Public funded research institution" means a research institution in the case of which not less than fifty per-cent. of the recurring expenditure is met by the Central Government or the Government of any State or the administration of any Union territory								
468.	<b>Public transport</b>	<u><i>Cambridge Dictionary</i></u> A system of vehicles such as buses and trains which operate at regular times on fixed routes and are used by the public <u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Buses, trains, and other forms of transport that are available to the public, charge set fares, and run on fixed routes								
469.	<b>Publication</b>	<u><i>Think exist.com</i></u> The act of offering a book, pamphlet, engraving, etc., to the public by sale or by gratuitous distribution <u><i>Webster's dictionary &amp; thesaurus</i></u> The printing and distribution, usually for sale, of books, magazines, newspapers, etc.								
470.	<b>Pure agent</b>	<u><i>Explanation to Rule 33 of the CGST Rules, 2017</i></u> "Pure agent" means a person who- <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>Enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>Neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>Does not use for his own interest such goods or services so procured; and</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>Receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account</td> </tr> </table>	(a)	Enters into a contractual agreement with the recipient of supply to act as his pure agent to incur expenditure or costs in the course of supply of goods or services or both;	(b)	Neither intends to hold nor holds any title to the goods or services or both so procured or supplied as pure agent of the recipient of supply;	(c)	Does not use for his own interest such goods or services so procured; and	(d)	Receives only the actual amount incurred to procure such goods or services in addition to the amount received for supply he provides on his own account
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471.	<b>Quarter</b>	<u><i>Section 2(92) of the CGST Act, 2017</i></u> "Quarter" shall mean a period comprising three consecutive calendar months, ending on the last day of March, June, September and December of a calendar year								
472.	<b>Radio frequency spectrum</b>	<u><i>The Free Dictionary by FARLEX</i></u> The entire spectrum of electromagnetic frequencies used for communications; includes frequencies used for radio and radar and television								
473.	<b>Radio taxi</b>	<u><i>Explanation (a) to N. No. 17/2017-CT(R), dated 28.06.2017/Paragraph 2(zk) to services exemption N. No. 12/2017-CT(R), dated 28.06.2017</i></u>								

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S. No.	Term	Meaning and Source										
		“Radio taxi” means a taxi including a radio cab, by whatever name called, which is in two-way radio communication with a central control office and is enabled for tracking using Global Positioning System (GPS) or General Packet Radio Service (GPRS)										
474.	<b>Real estate project</b>	<p><u>Explanation 2(iii) to Rule 43 of the CGST Rules, 2017</u>  “Real Estate Project (REP)” shall have the same meaning as assigned to it in clause (zn) of section 2 of the Real Estate (Regulation and Development) Act, 2016</p> <p><u>Section 2(zn) of the Real Estate (Regulation and Development) Act, 2016</u>  “Real Estate Project” means the development of a building or a building consisting of apartments, or converting an existing building or a part thereof into apartments, or the development of land into plots or apartment, as the case may be, for the purposes of selling all or some of the said apartments or plots or building, as the case may be, and includes the common areas, the development works, all improvements and structures thereon, and all easement, rights and appurtenances belonging thereto</p>										
475.	<b>Real estate regulatory authority</b>	<p><u>Explanation 2(ix) to Rule 43 of the CGST Rules, 2017</u>  “Real Estate Regulatory Authority” shall mean the Authority established under sub-section (1) of section 20 of the Real Estate (Regulation and Development) Act, 2016 by the Central Government or State Government</p> <p><u>Section 20(1) of the Real Estate (Regulation and Development) Act, 2016</u></p> <table border="1"> <tr> <td>(1)</td> <td>The appropriate Government shall, within a period of one year from the date of coming into force of this Act, by notification, establish an Authority to be known as the Real Estate Regulatory Authority to exercise the powers conferred on it and to perform the functions assigned to it under this Act:</td> </tr> <tr> <td></td> <td>Provided that the appropriate Government of two or more States or Union territories may, if it deems fit, establish one single Authority:</td> </tr> <tr> <td></td> <td>Provided further that, the appropriate Government may, if it deems fit, establish more than one Authority in a State or Union territory, as the case may be:</td> </tr> <tr> <td></td> <td>Provided also that until the establishment of a Regulatory Authority under this section, the appropriate Government shall, by order, designate any Regulatory Authority or any officer preferably the Secretary of the department dealing with Housing, as the Regulatory Authority for the purposes under this Act:</td> </tr> <tr> <td></td> <td>Provided also that after the establishment of the Regulatory Authority, all applications, complaints or cases pending with the Regulatory Authority designated, shall stand transferred to the Regulatory Authority so established and shall be heard from the stage such applications, complaints or cases are transferred</td> </tr> </table>	(1)	The appropriate Government shall, within a period of one year from the date of coming into force of this Act, by notification, establish an Authority to be known as the Real Estate Regulatory Authority to exercise the powers conferred on it and to perform the functions assigned to it under this Act:		Provided that the appropriate Government of two or more States or Union territories may, if it deems fit, establish one single Authority:		Provided further that, the appropriate Government may, if it deems fit, establish more than one Authority in a State or Union territory, as the case may be:		Provided also that until the establishment of a Regulatory Authority under this section, the appropriate Government shall, by order, designate any Regulatory Authority or any officer preferably the Secretary of the department dealing with Housing, as the Regulatory Authority for the purposes under this Act:		Provided also that after the establishment of the Regulatory Authority, all applications, complaints or cases pending with the Regulatory Authority designated, shall stand transferred to the Regulatory Authority so established and shall be heard from the stage such applications, complaints or cases are transferred
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	Provided also that after the establishment of the Regulatory Authority, all applications, complaints or cases pending with the Regulatory Authority designated, shall stand transferred to the Regulatory Authority so established and shall be heard from the stage such applications, complaints or cases are transferred											
476.	<b>Rearing</b>	<p><u>The Free Dictionary by FARLEX</u>  To tend (growing plants or animals)</p>										
477.	<b>Receptacle</b>	<p><u>Oxford online dictionary</u>  Container, vessel, holder</p>										
478.	<b>“Recipient” of supply of goods or services or both</b>	<p><u>Section 2(93) of the CGST Act, 2017</u>  “Recipient” of supply of goods or services or both, means—</p> <table border="1"> <tr> <td>(a)</td> <td>Where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;</td> </tr> </table>	(a)	Where a consideration is payable for the supply of goods or services or both, the person who is liable to pay that consideration;								
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**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source														
		<table border="1"> <tr> <td>(b)</td> <td>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</td> </tr> <tr> <td>(c)</td> <td>Where no consideration is payable for the supply of a service, the person to whom the service is rendered,</td> </tr> </table> <p>And any reference to a person to whom a supply is made shall be construed as a reference to the recipient of the supply and shall include an agent acting as such on behalf of the recipient in relation to the goods or services or both supplied</p>	(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,										
(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,															
479.	<b>Recipient of credit</b>	<p><u><i>Explanation (b) to Section 20 of the CGST Act, 2017</i></u>  “Recipient of credit” means the supplier of goods or services or both having the same Permanent Account Number as that of the Input Service Distributor</p>														
480.	<b>Record</b>	<p><u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u>  Evidence, Proof, Documentation, confirmation, Verification, Testimony</p>														
481.	<b>Recreational activities</b>	<p><u><i>The Free Dictionary by FARLEX</i></u>  ‘Recreational activity’ is an activity that diverts or amuses or stimulates</p> <p><u><i>Wikipedia- The Free Encyclopedia</i></u>  Recreational activities are often done for enjoyment, amusement, or pleasure and are considered to be "fun". The term ‘recreation’ implies participation to be healthy refreshing mind and body</p>														
482.	<b>Recognised sporting event</b>	<p><u><i>Paragraph 2(zk) of services exemption N. No. 12/2017-CT (R), 8.06.2017</i></u>  “Recognised sporting event” means any sporting event: —</p> <table border="1"> <tr> <td>(i)</td> <td>Organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;</td> </tr> <tr> <td>(ii)</td> <td>Organised —</td> </tr> <tr> <td>(A)</td> <td>By a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;</td> </tr> <tr> <td>(B)</td> <td>By Association of Indian Universities, interuniversity Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympics Committee of India or Special Olympics Bharat;</td> </tr> <tr> <td>(C)</td> <td>By Central Civil Services Cultural and Sports Board;</td> </tr> <tr> <td>(D)</td> <td>As part of national games, by Indian Olympic Association; or</td> </tr> <tr> <td>(E)</td> <td>Under Panchayat Yuma Creedal Aura Khel Aiyana (PYKKA) Scheme</td> </tr> </table>	(i)	Organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;	(ii)	Organised —	(A)	By a national sports federation, or its affiliated federations, where the participating teams or individuals represent any district, state or zone;	(B)	By Association of Indian Universities, interuniversity Sports Board, School Games Federation of India, All India Sports Council for the Deaf, Paralympics Committee of India or Special Olympics Bharat;	(C)	By Central Civil Services Cultural and Sports Board;	(D)	As part of national games, by Indian Olympic Association; or	(E)	Under Panchayat Yuma Creedal Aura Khel Aiyana (PYKKA) Scheme
(i)	Organised by a recognised sports body where the participating team or individual represent any district, state, zone or country;															
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483.	<b>Recognised sports body</b>	<p><u><i>Paragraph 2(zk) of services exemption N. No. 12/2017-CT(R), dated 28.06.2017</i></u>  “Recognised sports body” means:</p> <table border="1"> <tr> <td>(i)</td> <td>The Indian Olympic Association,</td> </tr> <tr> <td>(ii)</td> <td>Sports Authority of India,</td> </tr> <tr> <td>(iii)</td> <td>A national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations,</td> </tr> <tr> <td>(iv)</td> <td>National sports promotion organisation s recognised by the Ministry of Sports and Youth Affairs of the Central Government,</td> </tr> </table>	(i)	The Indian Olympic Association,	(ii)	Sports Authority of India,	(iii)	A national sports federation recognised by the Ministry of Sports and Youth Affairs of the Central Government, and its affiliate federations,	(iv)	National sports promotion organisation s recognised by the Ministry of Sports and Youth Affairs of the Central Government,						
(i)	The Indian Olympic Association,															
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<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		(v) The International Olympic Association or a federation recognised by the International Olympic Association, or (vi) A federation or a body which regulates a sport at international level.
484.	<b>Record</b>	<u><a href="#">Section 108(6)(i) of the CGST Act, 2017</a></u> “Record” shall include all records relating to any proceedings under this Act available at the time of examination by the Revisional Authority
485.	<b>Rectification by a supplier</b>	<u><a href="#">Explanation (i) to Rule 71 of the CGST Rules, 2017</a></u> ‘Rectification by a supplier’ means adding or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient <u><a href="#">Explanation (i) to Rule 75 of the CGST Rules, 2017</a></u> “Rectification by a supplier” means deleting or correcting the details of an outward supply in his valid return so as to match the details of corresponding inward supply declared by the recipient;
486.	<b>Rectification by the recipient</b>	<u><a href="#">Explanation (ii) to Rule 71 of the CGST Rules, 2017</a></u> ‘Rectification by the recipient’ means deleting or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier <u><a href="#">Explanation (ii) to Rule 75 of the CGST Rules, 2017</a></u> ‘Rectification by the recipient’ means adding or correcting the details of an inward supply so as to match the details of corresponding outward supply declared by the supplier
487.	<b>Refractory</b>	<u><a href="#">The Pocket Oxford Dictionary</a></u> Stubborn, unmanageable, rebellious, hard to fuse/work
488.	<b>Refund</b>	<u><a href="#">Explanation 1 to Section 54 of the CGST Act, 2017</a></u> “Refund” includes refund of tax paid on zero-rated supplies of goods or services or both or on inputs or input services used in making such zero-rated supplies, or refund of tax on the supply of goods regarded as deemed exports, or refund of unutilized input tax credit as provided under sub-section (3)
489.	<b>Refund amount</b>	<u><a href="#">Rule 89(4) of the CGST Rules, 2017</a></u> “Refund amount” means the maximum amount of refund that is admissible
490.	<b>Refund pending</b>	<u><a href="#">Instruction to Tables 15A to 15D of Form GSTR-9 N. No. 74/2018-CT, dated 31.12.2018</a></u> “Refund pending” will be the aggregate amount in all refund application for which acknowledgement has been received and will exclude provisional refunds received. These will not include details of non-GST refund claims
491.	<b>Refund sanctioned</b>	<u><a href="#">Instruction to Tables 15A to 15D of Form GSTR-9 N. No. 74/2018-CT, dated 31.12.2018</a></u> “Refund sanctioned” means the aggregate value of all refund sanction orders
492.	<b>Refund shall be deemed to be rejected</b>	<u><a href="#">Explanation to Rule 93 of the CGST Rules, 2017</a></u> For the purposes of this rule, a refund shall be deemed to be rejected, if the appeal is finally rejected or if the claimant gives an undertaking in writing to the proper officer that he shall not file an appeal
493.	<b>Registered brand name</b>	<u><a href="#">Explanation (ii)(a) to N. No. 02/2017-CT(R) dated 28.06.2017 [As amended vide N. No. 28/2017-CT(R), dated 22.09.2017]</a></u> The phrase “registered brand name” means brand name or trade name, that

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source																				
		is to say, a name or a mark, such as symbol, monogram, label, signature or invented word or writing which is used in relation to such specified goods for the purpose of indicating, or so as to indicate a connection in the course of trade between such specified goods and some person using such name or mark with or without any indication of the identity of that person, and which is registered under the Trade Marks Act, 1999																				
494.	<b>Registered person</b>	<u>Section 2(94) of the CGST Act, 2017</u> “Registered Person” means a person who is registered under Section 25 but does not include a person having a Unique Identity Number																				
495.	<b>Regulations</b>	<u>Section 2(95) of the CGST Act, 2017</u> “Regulations” means the regulations made by the Board under this Act on the recommendations of the Council																				
496.	<b>Reinsurance</b>	<u>Regulation 2(q) of IRDAI (General Insurance - Reinsurance) Regulations, 2016</u> “Reinsurance”, for the purpose of these regulations, means the insurance of part of insurers risk by another insurer/Indian Reinsurer/foreign reinsurer branch/Cross border reinsurer who accepts the risks for a mutually acceptable premium																				
497.	<b>Related persons</b>	<u>Explanation to Section 15(5) of the CGST Act, 2017</u> “Related persons” means— <table border="1" style="margin-left: 20px;"> <tr> <td>1.</td> <td>Persons shall be deemed to be “related persons” if:—</td> </tr> <tr> <td>(a)</td> <td>Such persons are officers or directors of one another’s businesses</td> </tr> <tr> <td>(b)</td> <td>Such persons are legally recognised partners in business</td> </tr> <tr> <td>(c)</td> <td>Such persons are employer and employee</td> </tr> <tr> <td>(d)</td> <td>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</td> </tr> <tr> <td>(e)</td> <td>One of them directly or indirectly controls the other</td> </tr> <tr> <td>(f)</td> <td>Both of them are directly or indirectly controlled by a third person</td> </tr> <tr> <td>(g)</td> <td>Together they directly or indirectly control a third person; or they are members of the same family</td> </tr> <tr> <td>2.</td> <td>The term “Person” also includes legal persons</td> </tr> <tr> <td>3.</td> <td>Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.</td> </tr> </table>	1.	Persons shall be deemed to be “related persons” if:—	(a)	Such persons are officers or directors of one another’s businesses	(b)	Such persons are legally recognised partners in business	(c)	Such persons 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 they are members of the same family	2.	The term “Person” also includes legal persons	3.	Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.
1.	Persons shall be deemed to be “related persons” if:—																					
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2.	The term “Person” also includes legal persons																					
3.	Persons who are associated in the business of one another in that one is the sole agent or sole distributor or sole concessionaire, howsoever described, of the other, shall be deemed to be related.																					
498.	<b>Relevant date</b>	<u>Explanation 1 to Rule 138(10) of the CGST Rules, 2017</u> “Relevant Date” shall mean the date on which the EWB has been generated and the period of validity shall be counted from the time at which the e-way bill has been generated and each day shall be counted as the period expiring at midnight of the day immediately following the date of generation of EWB- <u>Explanation 2 to Section 54 of the CGST Act, 2017</u> “Relevant date” means— <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>In the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods:</td> </tr> <tr> <td>(i)</td> <td>If the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves</td> </tr> </table>	(a)	In the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods:	(i)	If the goods are exported by sea or air, the date on which the ship or the aircraft in which such goods are loaded, leaves																
(a)	In the case of goods exported out of India where a refund of tax paid is available in respect of goods themselves or, as the case may be, the inputs or input services used in such goods:																					
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**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source
		India; or
		(ii) If the goods are exported by land, the date on which such goods pass the frontier; or
		(iii) If the goods are exported by post, the date of dispatch of goods by the Post Office concerned to a place outside India;
		(b) In the case of supply of goods regarded as deemed exports where a refund of tax paid is available in respect of the goods, the date on which the return relating to such deemed exports is furnished;
		(c) In the case of services exported out of India where a refund of tax paid is available in respect of services themselves or, as the case may be, the inputs or input services used in such services, the date of—
		(i) <u>For 01.07.2017 to 31.01.2019</u> Receipt of payment in convertible foreign exchange, where the supply of services had been completed prior to the receipt of such payment; or
		<u>With effect from 01.02.2019</u> Receipt of payment in convertible foreign exchange or in Indian rupees wherever permitted by the reserve bank of India where the supply of services had been completed prior to the receipt of such payment; or
		(ii) Issue of invoice, where payment for the services had been received in advance prior to the date of issue of the invoice;
		(d) In case where the tax becomes refundable as a consequence of judgment, decree, order or direction of the Appellate Authority, Appellate Tribunal or any court, the date of communication of such judgment, decree, order or direction;
		(e) <u>For 01.07.2017 to 31.01.2019</u> In the case of refund of unutilized input tax credit under sub-section (3), the end of the financial year in which such claim for refund arises;
		<u>With effect from 01.02.2019</u> In the case of refund of unutilized input tax credit under clause (ii) of the first proviso to sub-section (3), the due date for furnishing of return under section 39 for the period in which such claim for refund arises;
		(f) In the case where tax is paid provisionally under this Act or the rules made there under, the date of adjustment of tax after the final assessment thereof;
		(g) In the case of a person, other than the supplier, the date of receipt of goods or services or both by such person; and
		(h) In any other case, the date of payment of tax

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>						
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>				
499.	<b>Relevant period</b>	<p><u><i>Explanation (a) to Section 20 of the CGST Act, 2017</i></u>  “Relevant Period” shall be—</p> <table border="1"> <tr> <td>(i)</td> <td>If the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or</td> </tr> <tr> <td>(ii)</td> <td>If some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed</td> </tr> </table> <p><u><i>Explanation (b) to Rule 89(5) of the CGST Rules, 2017</i></u>  “Relevant period” means the period for which the claim has been filed</p>	(i)	If the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or	(ii)	If some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed
(i)	If the recipients of credit have turnover in their States or Union territories in the financial year preceding the year during which credit is to be distributed, the said financial year; or					
(ii)	If some or all recipients of the credit do not have any turnover in their States or Union territories in the financial year preceding the year during which the credit is to be distributed, the last quarter for which details of such turnover of all the recipients are available, previous to the month during which credit is to be distributed					
500.	<b>Religious place</b>	<p><u><i>Paragraph 2(zee) of services exemption N. No. 12/2017-CT (R), 28.06.2017</i></u>  “Religious place” means a place which is primarily meant for conduct of prayers or worship pertaining to a religion, mediation or spirituality</p>				
501.	<b>Religious Ceremony</b>	<p><u><i>Free on line dictionary</i></u>  A ceremony having religious meaning</p>				
502.	<b>Removal</b>	<p><u><i>Section 2(96) of the CGST Act, 2017</i></u>  “Removal” in relation to goods, means—</p> <table border="1"> <tr> <td>(a)</td> <td>Dispatch of the goods for delivery by the supplier thereof or by any other person acting on behalf of such supplier; or</td> </tr> <tr> <td>(b)</td> <td>Collection of the goods by the recipient thereof or by any other person acting on behalf of such recipient.</td> </tr> </table>	(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.
(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.					
503.	<b>Renovation</b>	<p><u><i>Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</i></u>  If someone renovates an old building, they repair and improve it and get it back into good condition</p> <p><u><i>Oxford Advanced Learners’ Dictionary</i></u>  Overhaul, renewal, restoration, transformation</p>				
504.	<b>Rental</b>	<p><u><i>Dictionary.cambridge.org</i></u>  An arrangement to rent something, or the amount of money that you pay to rent something</p> <p><u><i>En.oxforddictionaries.com</i></u>  A sum paid to someone for the use of something, typically property, land, or a car</p>				
505.	<b>Renting in relation to immovable property/Renting of immovable property</b>	<p><u><i>Paragraph 2(zk) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u>  “Renting in relation to immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property</p> <p><u><i>Explanation(g) to N. No. 15/2018-CT, dated 26.07.2018</i></u>  “renting of immovable property” means allowing, permitting or granting access, entry, occupation, use or any such facility, wholly or partly, in an immovable property, with or without the transfer of possession or control of the said immovable property and includes letting, leasing, licensing or other similar arrangements in respect of immovable property.’.</p>				

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>						
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>				
506.	<b>Repair</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Mend, Fix, Revamp, Patch up <u><i>Webster's new world dictionary and thesaurus</i></u> 1 To put back in good condition after damage, decay, etc.; mend; fix 2 To amend; set right; remedy				
507.	<b>Require</b>	<u><i>Black's Law Dictionary [Sixth Edition]</i></u> To direct, order, demand, instruct, command, claim, compel, request, need, exact.				
508.	<b>Required</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Obligatory, compulsory, Mandatory, Essential, Necessary, Vital				
509.	<b>Reserve Bank of India</b>	<u><i>Paragraph 2(zap) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> "Reserve Bank of India" means the bank established under section 3 of the Reserve Bank of India Act, 1934 <u><i>Section 3 of the Reserve Bank of India Act, 1934</i></u> <u><i>Establishment and incorporation of Reserve Bank.</i></u> <table border="1"> <tr> <td>(1)</td> <td>A bank to be called the Reserve Bank of India shall be constituted for the purposes of taking over the management of the currency from the Central Government and of carrying on the business of banking in accordance with the provisions of this Act</td> </tr> <tr> <td>(2)</td> <td>The Bank shall be a body corporate by the name of the Reserve Bank of India, having perpetual succession and a common seal, and shall by the said name sue and be sued</td> </tr> </table>	(1)	A bank to be called the Reserve Bank of India shall be constituted for the purposes of taking over the management of the currency from the Central Government and of carrying on the business of banking in accordance with the provisions of this Act	(2)	The Bank shall be a body corporate by the name of the Reserve Bank of India, having perpetual succession and a common seal, and shall by the said name sue and be sued
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(2)	The Bank shall be a body corporate by the name of the Reserve Bank of India, having perpetual succession and a common seal, and shall by the said name sue and be sued					
510.	<b>Residential apartment</b>	<u><i>Explanation 2(vi) to Rule 43 of the CGST Rules, 2017</i></u> "Residential apartment" shall mean an apartment intended for residential use as declared to the Real Estate Regulatory Authority or to competent authority				
511.	<b>Residential dwelling</b>	<u><i>Uslegal.com</i></u> <table border="1"> <tr> <td>(A)</td> <td>A single-family dwelling, including attached structures such as porches, stoops; or</td> </tr> <tr> <td>(B)</td> <td>A single family dwelling unit in a structure that contains more than one separate residential dwelling unit, and in which each such unit is occupied, or intended to be used or occupied, in whole or in part as a home or residence of one or more persons</td> </tr> </table>	(A)	A single-family dwelling, including attached structures such as porches, stoops; or	(B)	A single family dwelling unit in a structure that contains more than one separate residential dwelling unit, and in which each such unit is occupied, or intended to be used or occupied, in whole or in part as a home or residence of one or more persons
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512.	<b>Residential complex</b>	<u><i>Paragraph 2(zk) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> "Residential complex" means any complex comprising of a building or buildings having more than one single residential unit				
513.	<b>Residential real estate project (RREP)</b>	<u><i>Explanation 2(iv) to Rule 43 of the CGST Rules, 2017</i></u> "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15 percent of the total carpet area of all the apartments in the REP				
514.	<b>Restaurant service</b>	<u><i>Paragraph 4(xxxii) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [As amended vide N. No. 20/2019-CT(R), dated 30.09.2019]</i></u> "Restaurant service" means supply, by way of or as part of any service, of goods, being food or any other article for human consumption or any drink, provided by a restaurant, eating joint including mess, canteen, whether for consumption on or away from the premises where such food or any other article for human consumption or drink is supplied				
515.	<b>Return</b>	<u><i>Section 2(97) of the CGST Act, 2017</i></u> "Return" means any return prescribed or otherwise required to be furnished by or under this Act or the rules made thereunder				



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
516.	<b>Reverse charge</b>	<u><a href="#">Section 2(98) of the CGST Act, 2017</a></u> “Reverse charge” means the liability to pay tax by the recipient of supply of goods or services or both instead of the supplier of such goods or services or both under sub-section (3) or sub-section (4) of section 9, or under sub-section (3) or sub-section (4) of section 5 of the Integrated Goods and Services Tax Act
517.	<b>Revisional authority</b>	<u><a href="#">Section 2(99) of the CGST Act, 2017</a></u> “Revisional authority” means an authority appointed or authorised for revision of decision or orders as referred to in section 108
518.	<b>Ripening</b>	<u><a href="#">The Free Dictionary by FARLEX</a></u> Coming to full development, becoming mature
519.	<b>Road</b>	<u><a href="#">Macmillan Dictionary</a></u> A way that leads from one place to another, especially one with a hard surface that cars and other vehicles can use <u><a href="#">The Free Dictionary by FARLEX</a></u> An open, generally public way for the passage of vehicles, people, and animals <u><a href="#">Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</a></u> Highway, Thoroughfare, way, path
520.	<b>Rural area</b>	<u><a href="#">Paragraph 2(zk) of services exemption No. 12/2017-CT(R), 28.06.2017</a></u> “Rural area” means the area comprised in a village as defined in land revenue records excluding the area under any municipal committee, municipal corporation, town area committee, cantonment board or notified area committee; or any area that may be notified as an urban area by the Central Government or a State Government
521.	<b>Sale</b>	<u><a href="#">Section 4(1) of the Sale of Goods Act, 1930</a></u> A contract of sale of goods is a contract whereby the seller transfers or agrees to transfer the property in goods to the buyer for a price. There may be a contract of sale between one part-owner and another
522.	<b>Sample</b>	<u><a href="#">Section 3(zs) of Food Safety and Standards Act, 2006</a></u> “Sample” means a sample of any article of food taken under the provisions of this Act or any rules and regulations made thereunder-
523.	<b>Schedule</b>	<u><a href="#">Section 2(100) of the CGST Act, 2017/Section 2(1)(l) of the GST(Compensation to States) Act, 2017</a></u> “Schedule” means a Schedule appended to this Act
524.	<b>Scheduled air cargo service</b>	<u><a href="#">Explanation (c) to Entry 15(iv) and Entry 17(v) of services rate N. No. 11/2017-CT(R), dated 28.06.2017</a></u> “Scheduled air cargo service” means air transportation of cargo or mail on a scheduled basis according to a published time table or with flights so regular or frequent that they constitute a recognizably systematic series, not open to use by passengers
525.	<b>Scheduled air transport service</b>	<u><a href="#">Explanation (b) to Entry 15(iv) and Entry 17(v) of services rate N. No. 11/2017-CT(R), dated 28.06.2017</a></u> “Scheduled air transport service” means an air transport service undertaken between the same two or more places operated according to a published time table or with flights so regular or frequent that they constitute a recognisable systematic series, each flight being open to use by members of the public
526.	<b>Science and technology entrepreneurship</b>	<u><a href="http://www.nstedb.co">www.nstedb.co</a></u> The Science & Technology Entrepreneurs Park (STEP) programme was initiated to provide a re-orientation in the approach to innovation and

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source																
	<b>park (STEP)</b>	<p>entrepreneurship involving education, training, research, finance, management and the Government A STEP creates the necessary climate for innovation, information exchange, sharing of experience and facilities and opening new avenues for students, teachers, researchers and industrial managers to grow in a trans-disciplinary culture, each understanding and depending on the other's inputs for starting a successful economic venture. STEPs are hardware intensive with emphasis on common facilities, services and relevant equipment.</p> <p>The major objectives of STEP are to forge linkages among academic and R&amp;D institutions on one hand and the industry on the other and also promote innovative enterprise through S&amp;T persons</p>																
527.	<b>Screening committee</b>	<p><u><i>Explanation (d) to Rule 137 of the CGST Rules, 2017</i></u>                      "Screening committee" means the State Level Screening Committee constituted in terms of Rule 123(2) of these rules</p> <p><u><i>Rule 123(2) of the CGST Rules, 2017</i></u>                      A State Level Screening Committee shall be constituted in each State by the State Governments which shall consist of—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>one officer of the State Government, to be nominated by the Commissioner, and</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>one officer of the Central Government, to be nominated by the Chief Commissioner</td> </tr> </table>	(a)	one officer of the State Government, to be nominated by the Commissioner, and	(b)	one officer of the Central Government, to be nominated by the Chief Commissioner												
(a)	one officer of the State Government, to be nominated by the Commissioner, and																	
(b)	one officer of the Central Government, to be nominated by the Chief Commissioner																	
528.	<b>Second stage dealer</b>	<p><u><i>Explanation to Section 142 of the CGST Act, 2017</i></u>                      "Second stage dealer", shall have the same meaning as assigned to it in the Central Excise Act, 1944 or the rules made thereunder</p> <p><u><i>Second Stage Dealer -Rule 2(s) of CENVAT Credit Rules, 2004</i></u>                      "Second stage dealer" means a dealer who purchases the goods from a first stage dealer</p>																
529.	<b>Section</b>	<p><u><i>Rule 2(c) of the CGST Rules, 2017</i></u>                      "Section" means a section of the Act</p>																
530.	<b>Securities</b>	<p><u><i>Section 2(101) of the CGST Act, 2017</i></u>                      "Securities" shall have the same meaning as assigned to it in clause (h) of section 2 of the Securities Contracts (Regulation) Act, 1956</p> <p><u><i>Section 2 (h)of the Securities Contracts (Regulation) Act, 1956</i></u>                      "Securities" include—</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>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;</td> </tr> <tr> <td style="text-align: center;">(ia)</td> <td>derivative;</td> </tr> <tr> <td style="text-align: center;">(ib)</td> <td>units or any other instrument issued by any collective investment scheme to the investors in such schemes</td> </tr> <tr> <td style="text-align: center;">(ic)</td> <td>security receipt as defined in clause (zg) of section 2 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002</td> </tr> <tr> <td style="text-align: center;">(id)</td> <td>units or any other such instrument issued to the investors under any mutual fund scheme</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>Government securities;</td> </tr> <tr> <td style="text-align: center;">(iia)</td> <td>such other instruments as may be declared by the Central Government to be securities; and</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>rights or interest in securities;</td> </tr> </table>	(i)	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;	(ib)	units or any other instrument issued by any collective investment scheme to the investors in such schemes	(ic)	security receipt as defined in clause (zg) of section 2 of the Securitisation and Reconstruction of Financial Assets and Enforcement of Security Interest Act, 2002	(id)	units or any other such instrument issued to the investors under any mutual fund scheme	(ii)	Government securities;	(iia)	such other instruments as may be declared by the Central Government to be securities; and	(iii)	rights or interest in securities;
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## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source																
531.	<b>Sector skill councils (SSCS)</b>	<p><a href="http://www.nsdcindia.org/pdf/sectorskillcouncils.pdf">http://www.nsdcindia.org/pdf/sectorskillcouncils.pdf</a></p> <p><i>Sector Skill Councils</i> are national partnership organizations that bring together all the stakeholders – industry, labour and the academia, for the common purpose of workforce development of particular industry sectors. The SSCS will operate as autonomous bodies. It could be registered as a Sec 25 Co., or Society. Funding is initially done by NSDC &amp; Industry. As they grow, SSCS become self-sustaining organizations.</p> <p>The National Skill Development Policy 2009 mandates that NSDC would constitute Sector Skill Councils (SSCS) with following functions:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">a</td> <td>Setting up LMIS (Labour Market Information System) to assist planning and delivery of training</td> </tr> <tr> <td style="text-align: center;">b</td> <td>Identification of skill development needs and preparing a catalogue of skill types</td> </tr> <tr> <td style="text-align: center;">c</td> <td>Develop a sector skill development plan and maintain skill inventory</td> </tr> <tr> <td style="text-align: center;">d</td> <td>Developing skill competency standards and qualifications</td> </tr> <tr> <td style="text-align: center;">e</td> <td>Standardization of affiliation and accreditation process</td> </tr> <tr> <td style="text-align: center;">f</td> <td>Participation in affiliation, accreditation, standardization</td> </tr> <tr> <td style="text-align: center;">g</td> <td>Plan and execute training of trainers</td> </tr> <tr> <td style="text-align: center;">h</td> <td>Promotion of academies of excellence</td> </tr> </table>	a	Setting up LMIS (Labour Market Information System) to assist planning and delivery of training	b	Identification of skill development needs and preparing a catalogue of skill types	c	Develop a sector skill development plan and maintain skill inventory	d	Developing skill competency standards and qualifications	e	Standardization of affiliation and accreditation process	f	Participation in affiliation, accreditation, standardization	g	Plan and execute training of trainers	h	Promotion of academies of excellence
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532.	<b>Security Services</b>	<p><i>“Security services”</i> are services wherein a person supplies security personnel to another person for a consideration</p>																
533.	<b>Seed testing</b>	<p><a href="#"><i>Wikipedia</i></a></p> <p>Seed testing is performed in dedicated laboratories by trained and usually certified analysts. The tests are designed to evaluate the quality of the seed lot being sold. Several tests are done</p>																
534.	<b>Selection committee</b>	<p><a href="#"><i>Rule 2 (1)(f) of the GST Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019</i></a></p> <p><i>“Selection Committee”</i> means the Selection Committee referred to in rule 3</p> <p><a href="#"><i>Relevant extract of Rule 3 of the GST Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019</i></a></p> <p>3. Method of recruitment. —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td>The Technical Member (Centre) and Technical Member (State) of the National Bench and Regional Benches shall be appointed by the Central Government on the recommendations of a Selection Committee consisting of.....</td> </tr> <tr> <td style="text-align: center;">(2)</td> <td>The Technical Member (Centre) of the State Bench and Area Benches shall be appointed by the Central Government on the recommendations of a Selection Committee consisting of.....</td> </tr> <tr> <td style="text-align: center;">(3)</td> <td>The Technical Member (State) of the State Bench and Area Benches shall be appointed by the respective State Governments on the recommendations of a Selection Committee consisting of.....</td> </tr> <tr> <td style="text-align: center;">(4)</td> <td>The Secretary to the Government of India in the Department of Revenue, Ministry of Finance shall be the convener of the Selection Committee under sub-rule (1).</td> </tr> <tr> <td style="text-align: center;">(5)</td> <td>The Selection Committee shall determine its own procedure for making its recommendation.</td> </tr> </table>	(1)	The Technical Member (Centre) and Technical Member (State) of the National Bench and Regional Benches shall be appointed by the Central Government on the recommendations of a Selection Committee consisting of.....	(2)	The Technical Member (Centre) of the State Bench and Area Benches shall be appointed by the Central Government on the recommendations of a Selection Committee consisting of.....	(3)	The Technical Member (State) of the State Bench and Area Benches shall be appointed by the respective State Governments on the recommendations of a Selection Committee consisting of.....	(4)	The Secretary to the Government of India in the Department of Revenue, Ministry of Finance shall be the convener of the Selection Committee under sub-rule (1).	(5)	The Selection Committee shall determine its own procedure for making its recommendation.						
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<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
535.	<b>Seizure</b>	<u><i>Oxford Online Dictionary</i></u> Seizure is taking over of actual possession of the goods by the department. Seizure can be made only after inquiry or investigation that the goods are liable to confiscation
536.	<b>Senior advocate</b>	<u><i>Paragraph 2(zzd) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> “Senior advocate” has the meaning assigned to it in section 16 of the Advocates Act, 1961 <u><i>Section 16(1) of the Advocates Act, 1961</i></u> There shall be two classes of advocates, namely, senior advocates and other advocates <u><i>Section 16(2) of the Advocates Act, 1961</i></u> An advocate may, with his consent, be designated as senior advocate if the Supreme Court or a High Court is of opinion that by virtue of his ability, standing at the Bar or special knowledge or experience in law he is deserving of such distinction
537.	<b>Services</b>	<u><i>Section 2(102) of the CGST Act, 2017</i></u> “Services” means anything other than goods, money and securities but includes activities relating to the use of money or its conversion by cash or by any other mode, from one form, currency or denomination, to another form, currency or denomination for which a separate consideration is charged <u><i>Inserted with effect from 01.02.2019 –CGST(Amendment) Act, 2018</i></u> Explanation: For the removal of doubts, it is hereby clarified that the expression “services” includes facilitating or arranging transactions in securities
538.	<b>Shall not make any taxable supply</b>	<u><i>Explanation to Rule 21A(3) of the CGST Rules, 2017</i></u> For the purposes of this sub-rule, the expression “shall not make any taxable supply” shall mean that the registered person shall not issue a tax invoice and, accordingly, not charge tax on supplies made by him during the period of suspension
539.	<b>Ship</b>	<u><i>Section 3(55) of the General Clauses Act, 1897</i></u> "Ship" shall include every description of vessel used in navigation not exclusively propelled by oars
540.	<b>Silk</b>	<u><i>Wikipedia- The Free Encyclopedia</i></u> Silk is a natural protein fibre some forms of which can be woven into textiles. The protein fibre of silk is composed mainly of fibroin and is produced by certain insect larvae to form cocoons. The best-known silk is obtained from the cocoons of the larvae of the mulberry silkworm Bombyx mori reared in captivity (sericulture) The shimmering appearance of silk is due to the triangular prism-like structure of the silk fibre, which allows silk cloth to refract incoming light at different angles, thus producing different colours
541.	<b>Single residential unit</b>	<u><i>Paragraph 2(zze) of services exemption. No. 12/2017-CT(R), 28.06.2017</i></u> “Single residential unit” means a self-contained residential unit which is designed for use, wholly or principally, for residential purposes for one family
542.	<b>Situation</b>	<u><i>Merriam Webster Dictionary</i></u> Position with respect to conditions and circumstances <u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u> A set of circumstances in which one finds oneself; a state of affairs
543.	<b>Slaughtering</b>	<u><i>Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</i></u>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		Killing, Butchering
544.	<b>Software</b>	<p><u><i>Oxford Advanced Learner's Dictionary (7th Edition)</i></u> The programs etc. used to operate a computer</p> <p><u><i>Wikipedia</i></u> Software is a collection of data or computer instructions that tell the computer how to work. This is in contrast to physical hardware, from which the system is built and actually performs the work. In computer science and software engineering, computer software is all information processed by computer systems, programs and data. Computer software includes computer programs, libraries and related non-executable data, such as online documentation or digital media. Computer hardware and software require each other and neither can be realistically used on its own</p> <p><u><i>Technopedia</i></u> Software, in its most general sense, is a set of instructions or programs instructing a computer to do specific tasks. Software is a generic term used to describe computer programs that run on PCs, mobile phones, tablets, or other smart devices. Software is often used to describe all the functional aspects of a computer that do not refer to its physical components (hardware). Scripts, applications, programs and a set of instructions are all terms often used to describe software. Everything that “runs” on a computer, from an operating system, to a diagnostic tool, video game, or app can be defined as software.</p>
545.	<b>Special category states</b>	<p><u><i>Article 279A(4)(g) of Constitution of India</i></u> States of Arunachal Pradesh, Assam, Jammu and Kashmir, Manipur, Meghalaya, Mizoram, Nagaland, Sikkim, Tripura, Himachal Pradesh and Uttarakhand</p> <p><u><i>Paragraph 2(zzf) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> “Special Category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of the Constitution</p> <p><u><i>Explanation (iii) to Section 22 of the CGST Act, 2017</i></u> <u><i>For 08.07.2017 to 31.01.2019</i></u> “Special Category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of Constitution except the State of Jammu and Kashmir</p> <p><u><i>With effect from 01.02.2019</i></u> “Special Category States” shall mean the States as specified in sub-clause (g) of clause (4) of article 279A of Constitution except the State of Jammu and Kashmir and States of Arunachal Pradesh, Assam, Himachal Pradesh, Meghalaya, Sikkim and Uttarakhand.</p>
546.	<b>Special economic zone</b>	<p><u><i>Section 2(19) of the IGST Act, 2017</i></u> “Special Economic Zone” shall have the same meaning as assigned to it in clause (za) of section 2 of the Special Economic Zones Act, 2005</p> <p><u><i>Section 2(za) of the Special Economic Zones Act, 2005</i></u> “Special Economic Zone” means each Special Economic Zone notified under the proviso to sub-section (4) of section 3 and sub-section (1) of section 4 (including Free Trade and Warehousing Zone) and includes an existing Special Economic Zone</p> <p><u><i>Section 3(4) of the Special Economic Zones Act, 2005</i></u> In case a State Government intends to set up a Special Economic Zone, it may after identifying the area, forward the proposal directly to the Board for the purpose of setting up the Special Economic Zone:</p>

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source
		<p>Provided that the Central Government may:- (a) after consulting the State Government concerned; (b) without referring the proposal for setting up the Special Economic Zone to the Board; and (c) after identifying the area; suo moto set up and notify the Special Economic Zone</p> <p><u><i>Section 4(1) of the Special Economic Zones Act, 2005</i></u> <u><i>Establishment of Special Economic Zone and approval and authorisation to operate to, Developer.</i></u></p> <p>The Developer shall, after the grant of letter of approval under sub-section (10) of section 3, submit the exact particulars of the identified area referred to in sub-section (2) to (4) of that section, to the Central Government and thereupon that Government may, after satisfying that the requirements, under sub-section (8) of section 3 and other requirements, as may be prescribed, are fulfilled, notify the specifically identified area in the State as a Special Economic Zone</p> <p>Provided that an existing Special Economic Zone shall be deemed to have been notified and established in accordance with the provisions of this Act and the provisions of this Act shall, as far as may be, apply to such Zone accordingly:</p> <p>Provided further that the Central Government may, after notifying the Special Economic Zone, if it considers appropriate, notify subsequently any additional area to be included as a part of that Special Economic Zone.</p>
547.	<b>Special economic zone developer</b>	<p><u><i>Section 2(20) of the IGST Act, 2017</i></u> “Special Economic Zone developer” shall have the same meaning as assigned to it in clause (g) of section 2 of the Special Economic Zones Act, 2005 and includes an Authority as defined in clause (d) and a Co-Developer as defined in clause (f) of section 2 of the said Act</p> <p><u><i>Section 2(g) of the Special Economic Zones Act, 2005</i></u> “Developer” means a person who, or a State Government which, has been granted by the Central Government a letter of approval under sub-section (10) of section 3 and includes an Authority and a Co-Developer</p> <p><u><i>Section 2(d) of the Special Economic Zones Act, 2005</i></u> “Authority” means a Special Economic Zone Authority constituted under sub-section (1) of section 31</p> <p><u><i>Section 2(f) of the Special Economic Zones Act, 2005</i></u> “Co-Developer” means a person who, or a State Government which, has been granted by the Central Government a letter of approval under sub-section (12) of section 3</p> <p><u><i>Section 3(10) of the Special Economic Zones Act, 2005</i></u> <u><i>Grant of letter of approval</i></u></p> <p>The Central Government shall, on receipt of communication under clause (a) or clause (b) of sub-section (9), grant, within such time as may be prescribed, a letter of approval on such terms and conditions and obligations and entitlements as may be approved by the Board, to the Developer, being the person or the State Government concerned:</p> <p><u><i>Proviso to Section 3(10) of the Special Economic Zones Act, 2005</i></u> <u><i>Approval of more than one Developer in a SEZ</i></u></p> <p>Provided that the Central Government may, on the basis of approval of the Board, approve more than one Developer in a Special Economic Zone in cases where one Developer does not have in his possession the minimum area of contiguous land, as may be prescribed, for setting up a Special Economic Zone and in such cases, each Developer shall be considered as a</p>



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>						
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>				
		<p>Developer in respect of the land in his possession.</p> <p><u><i>Section 3(11) of the Special Economic Zones Act, 2005</i></u>  <u><i>Making a proposal to the Board for providing any infrastructural facilities in the identified area or undertaking any authorised operation</i></u></p> <p>Any person who, or a State Government which, intends to provide any infrastructure facilities in the identified area referred to in sub-section (2) to (4), or undertake any authorised operation may, after entering into an agreement with the Developer referred to in sub-section (10), make a proposal for the same to the Board for its approval and the provisions of sub-section (5) and sub-sections (7) to (10) shall, as far as may be, apply to the said proposal made by such person or State Government</p> <p><u><i>Section 3(12) of the Special Economic Zones Act, 2005</i></u>  <u><i>Deemed co-developer of the SEZ</i></u></p> <p>Every person or a State Government referred to in subsection (11), whose proposal has been approved by the Board and who, or which, has been granted letter of approval by the Central Government, shall be considered as a Co-Developer of the Special Economic Zone.</p>				
548.	<b>Specification of the motor vehicle</b>	<p><u><i>Explanation to S. No. 1 and 2 of N. No. 08/2018-CT(R),/N. No. 09/2018-IT(R), both dated 25.01.2018</i></u></p> <p>For the purposes of this entry, the specification of the motor vehicle shall be determined as per the Motor Vehicles Act, 1988 and the rules made there under</p>				
549.	<b>Specified date</b>	<p><u><i>Explanation to Section 54(10) of the CGST Act, 2017</i></u></p> <p>For the purposes of this sub-section, the expression “<i>specified date</i>” shall mean the last date for filing an appeal under this Act</p>				
550.	<b>Specified international organisation</b>	<p><u><i>Explanation to N. No. 16/2017-CT(R), dated 28.06.2017</i></u></p> <p>“<i>Specified international Organisation</i>” means an international Organisation declared by the Central Government in pursuance of section 3 of the United Nations (Privileges and Immunities Act) 1947 to which the provisions of the Schedule to the said Act apply</p>				
551.	<b>Specified officer</b>	<p><u><i>Explanation to Rule 143 of the CGST Rules, 2017</i></u></p> <p>“<i>Specified officer</i>” shall mean any officer of the Central Government or a State Government or the Government of a Union territory or a local authority, or of a Board or Corporation or a company owned or controlled, wholly or partly, by the Central Government or a State Government or the Government of a Union territory or a local authority</p>				
552.	<b>Specified organisation</b>	<p><u><i>Clause 2(zzg) of N. No. 12/2017-CT(R), dated 28.06.2017</i></u></p> <p>“<i>Specified organisation</i>” means: —</p> <table border="1"> <tbody> <tr> <td>(a)</td> <td>Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or</td> </tr> <tr> <td>(b)</td> <td>‘Committee’ or ‘State Committee’ as defined in section 2 of The Haj Committee Act, 2002</td> </tr> </tbody> </table>	(a)	Kumaon Mandal Vikas Nigam Limited, a Government of Uttarakhand Undertaking; or	(b)	‘Committee’ or ‘State Committee’ as defined in section 2 of The Haj Committee Act, 2002
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(b)	‘Committee’ or ‘State Committee’ as defined in section 2 of The Haj Committee Act, 2002					
553.	<b>Specified premises</b>	<p><u><i>Paragraph 4 (xxxiv) of services rate N. No. 11/2017-CT(R), dated 28.06.2017 [As amended vide N. No. 20/2019-CT(R), dated 30.09.2019]</i></u></p> <p>“<i>Specified premises</i>” means premises providing “hotel accommodation” services having declared tariff of any unit of accommodation above seven thousand five hundred rupees per unit per day or equivalent</p>				
554.	<b>Sponsorship</b>	<p><u><i>The Free Dictionary by FARLEX</i></u></p> <p>One that finances a project, event, or organization directed by another person or group, such as business enterprise that pays for radio or television</p>				

MEANINGS OF IMPORTANT TERMS USED IN GST LAW														
S. No.	Term	Meaning and Source												
		programming in return for advertising time.												
555.	Sports	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Games												
556.	Sports utility vehicle (SUV)	<u><i>Explanation to Entry 3 of N. No. 08/2018-CT(R)/N. No. 09/2018-IT(R), both dated 25.01.2018</i></u> For the purposes of this entry, SUV includes a motor vehicle of length exceeding 4000 mm and having ground clearance of 170 mm. and above												
557.	Sorting	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Categorization, Cataloguing												
558.	Stage carriage	<u><i>Paragraph 2(zzh), of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> "Stage carriage" shall have the same meaning as assigned to it in clause (40) of section 2 of the Motor Vehicles Act, 1988 <u><i>Section 2(40) of the Motor Vehicles Act, 1988</i></u> "Stage carriage" means a motor vehicle constructed or adapted to carry more than six passengers excluding the driver for hire or reward at separate fares paid by or for individual passengers, either for the whole journey or for stages of the journey												
559.	State	<u><i>Section 2(103) of the CGST Act, 2017</i></u> "State" includes a Union territory with Legislature												
560.	State Committee	<u><i>Paragraph 4[xi (b)] of Services Rate N. No. 11/2017-CT(R), 28.01.2017 [as amended vide N. No. 27/2018-CT(R), dated 31.12.2018]</i></u> "State Committee" means a state committee as defined in section 2 of the Haj Committee Act, 2002 <u><i>Section 2(h) of the Haj Committee Act, 2002</i></u> 'State Committee' means State Haj Committee constituted under section 18 and includes Joint State Committee <u><i>Section 18 of the Haj Committee Act, 2002</i></u> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(1)</td> <td>A State Committee shall consist of sixteen members, to be nominated by the State Government, namely-</td> </tr> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>three members from the Muslim members of <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>Parliament representing the State;</td> </tr> <tr> <td style="width: 5%; text-align: center;">(b)</td> <td>State Legislative Assembly; and</td> </tr> <tr> <td style="width: 5%; text-align: center;">(c)</td> <td>Legislative Council, where it exists;</td> </tr> </table> </td> </tr> <tr> <td style="width: 5%; text-align: center;">(ii)</td> <td>three members from Muslim members representing local bodies in the state</td> </tr> </table>	(1)	A State Committee shall consist of sixteen members, to be nominated by the State Government, namely-	(i)	three members from the Muslim members of <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(a)</td> <td>Parliament representing the State;</td> </tr> <tr> <td style="width: 5%; text-align: center;">(b)</td> <td>State Legislative Assembly; and</td> </tr> <tr> <td style="width: 5%; text-align: center;">(c)</td> <td>Legislative Council, where it exists;</td> </tr> </table>	(a)	Parliament representing the State;	(b)	State Legislative Assembly; and	(c)	Legislative Council, where it exists;	(ii)	three members from Muslim members representing local bodies in the state
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(b)	State Legislative Assembly; and													
(c)	Legislative Council, where it exists;													
(ii)	three members from Muslim members representing local bodies in the state													
561.	State electricity board	<u><i>Paragraph 2(zzi) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> "State Electricity Board" means the Board constituted under section 5 of the Electricity (Supply) Act, 1948 <u><i>Section 5 of the Electricity (Supply) Act, 1948</i></u> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">5(1)</td> <td>The State Government shall, as soon as may be after the issue of the notification under sub-section (4) of Sec. 1, constitute by notification in the Official Gazette, a State Electricity Board under such name as shall be specified in the notification.</td> </tr> <tr> <td style="width: 5%; text-align: center;">5(2)</td> <td>The Board shall consist of not less than three and not more than seven members appointed by the State Government</td> </tr> <tr> <td style="width: 5%; text-align: center;">5(3)</td> <td>Omitted</td> </tr> </table>	5(1)	The State Government shall, as soon as may be after the issue of the notification under sub-section (4) of Sec. 1, constitute by notification in the Official Gazette, a State Electricity Board under such name as shall be specified in the notification.	5(2)	The Board shall consist of not less than three and not more than seven members appointed by the State Government	5(3)	Omitted						
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MEANINGS OF IMPORTANT TERMS USED IN GST LAW								
S. No.	Term	Meaning and Source						
		5(4) Of the members, - <table border="1" style="margin-left: 20px;"> <tr> <td>(a)</td> <td>One shall be a person who has experience of, and has shown capacity in, commercial matters and administration;</td> </tr> <tr> <td>(b)</td> <td>One shall be an electrical engineer with wide experience; and</td> </tr> <tr> <td>(c)</td> <td>One shall be a person who has experience of accounting and financial matters in a public utility undertaking, preferably electricity supply undertaking.</td> </tr> </table>	(a)	One shall be a person who has experience of, and has shown capacity in, commercial matters and administration;	(b)	One shall be an electrical engineer with wide experience; and	(c)	One shall be a person who has experience of accounting and financial matters in a public utility undertaking, preferably electricity supply undertaking.
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(b)	One shall be an electrical engineer with wide experience; and							
(c)	One shall be a person who has experience of accounting and financial matters in a public utility undertaking, preferably electricity supply undertaking.							
		5(5) One of the members possessing any of the qualifications specified in subsection (4) shall be appointed by the State Government to be the Chairman of the Board.						
		5(6) A person shall be disqualified from being, appointed or being a member of the Board if he is a Member of Parliament or of any State Legislature or any local authority.						
		5(7) No act done by the Board shall be called in question on the ground only of the existence of any vacancy in, or any defect in the constitution of, the Board						
562.	<b>State goods and Services Tax Act</b>	<u>Section 2(1)(o) of GST (Compensation to States) Act, 2017</u> “State Goods and Service Tax Act” means the law to be made by the State Legislature for levy and collection of tax by the concerned State on supply of goods or services or both						
563.	<b>State tax</b>	<u>Section 2(104) of the CGST Act, 2017</u> “State Tax” means the tax levied under any State Goods and Services Tax Act						
564.	<b>State transmission utility</b>	<u>Clause 2(zzj) of N. No. 12/2017-CT(R), 28.06.2017</u> “State Transmission Utility” shall have the same meaning as assigned to it in clause (67) of section 2 of the Electricity Act, 2003 <u>Section 2(67) of the Electricity Act, 2003</u> “State Transmission Utility” means the Board or the Government company specified as such by the State Government under sub-section (1) of section 39 <u>Section 39(1) of the Electricity Act, 2003</u> <u>Notification of a State Transmission Utility</u> The State Government may notify the Board or a Government company as the State Transmission Utility: Provided that the State Transmission Utility shall not engage in the business of trading in electricity: Provided further that the State Government may transfer, and vest any property, interest in property, rights and liabilities connected with, and personnel involved in transmission of electricity, of such State Transmission Utility, to a company or companies to be incorporated under the Companies Act, 1956 to function as transmission licensee through a transfer scheme to be effected in the manner specified under Part XIII and such company or companies shall be deemed to be transmission licensees under this Act.						
565.	<b>State transport undertaking</b>	<u>Paragraph 2(zzk) of services exemption N. No. 12/2017-CT(R), 28.06.2017</u> “State transport undertaking” has the same meaning as assigned to it in clause (42) of section 2 of Motor Vehicles Act, 1988						

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		<p><u><a href="#">Section 2(42) of Motor Vehicles Act, 1988</a></u>  “State transport undertaking” means any undertaking providing road transport service, where such undertaking is carried on by, --</p> <ol style="list-style-type: none"> <li>1. the Central Government or a State Government;</li> <li>2. any Road Transport Corporation established under section 3 of the Road Transport Corporations Act, 1950 (64 of 1950.)</li> <li>3. any municipality or any corporation or company owned or controlled by the Central Government or one or more State Governments, or by the Central Government and one or more State Governments.</li> </ol> <p>Explanation. --For the purposes of this clause, “road transport service” means a service of motor vehicles carrying passengers or goods or both by road for hire or reward;</p>
566.	<b>Stem Cells</b>	<p><u><a href="#">Medicinenet.com</a></u>  One of the human body's master cells, with the ability to grow into any one of the body's more than 200 cell types. Stem cells are unspecialized (undifferentiated) cells that are characteristically of the same family type (lineage). They retain the ability to divide throughout life and give rise to cells that can become highly specialized and take the place of cells that die or are lost</p>
567.	<b>Storage</b>	<p><u><a href="#">Oxford Advanced Learners' Dictionary</a></u>  Cargo space, storeroom  (1) The act of storing goods, the state or fact of being stored  (2) Space or area reserved for storing</p>
568.	<b>Structure</b>	<p><u><a href="#">The Free Dictionary by FARLEX</a></u>  Something built or constructed, as a building or dam</p>
569.	<b>State Goods and Services Tax Act</b>	<p><u><a href="#">Section 2(111) of the CGST Act, 2017</a></u>  “State Goods and Services Tax Act” means the respective State Goods and Services Tax Act, 2017</p>
570.	<b>Stopover</b>	<p><u><a href="#">Explanation to Section 2(3) of the IGST Act, 2017</a></u>  “Stopover” means a place where a passenger can disembark either to transfer to another conveyance or break his journey for a certain period in order to resume it at a later point of time</p>
571.	<b>Sub-heading</b>	<p><u><a href="#">Explanation (1) to N. No. 39/2017-CT(R), dated 18.10.2017</a></u>  “sub-heading” shall mean sub-heading as specified in the First Schedule to the Customs Tariff Act, 1975</p>
572.	<b>Subject to</b>	<p><u><a href="#">Advanced Law Lexicon.</a></u>  Conveys the idea of provision yielding place to another provision or other provision to which it is made subject to</p>
573.	<b>Subsidy</b>	<p><u><a href="#">Black's Law Dictionary [Sixth Edition]</a></u>  A grant of money made by government in aid of the promoters of any enterprise, work or improvement, in which the government desires to participate, or which is considered a proper subject for government aid, because such purpose is likely to be of benefit to the public</p> <p><u><a href="#">Businessdictionary.com</a></u>  Economic benefit (such as a tax allowance or duty rebate) or financial aid (such as a cash grant or soft loan) provided by a government to (1) support a desirable activity (such as exports), (2) keep prices of staples low, (3) maintain the income of the producers of critical or strategic products, (4) maintain employment levels, or (5) induce investment to reduce unemployment. The basic characteristic of all subsidies is to reduce the</p>

## MEANINGS OF IMPORTANT TERMS USED IN GST LAW

S. No.	Term	Meaning and Source																
		<p>market price of an item below its cost of production. Also called subvention</p> <p><u><i>Investopedia</i></u></p> <p>A subsidy is a benefit given to an individual, business, or institution, usually by the government. It is usually in the form of a cash payment or a tax reduction. The subsidy is typically given to remove some type of burden, and it is often considered to be in the overall interest of the public, given to promote a social good or an economic policy</p> <p><u><i>Online Oxford Advanced Learner's Dictionary</i></u></p> <p>Financial Support, Financial Assistance, Funding, Financial backing, Grant, Subvention</p>																
574.	<b>“Supplier” in relation to any goods or services or both</b>	<p><u><i>Section 2(105) of the CGST Act, 2017</i></u></p> <p>“Supplier” in relation to any goods or services or both, shall mean the person supplying the said goods or services or both and shall include an agent acting as such on behalf of such supplier in relation to the goods or services or both supplied</p>																
575.	<b>Supply shall be deemed to have been made to the extent</b>	<p><u><i>Explanation 1 to Section 12(2) of the CGST Act, 2017</i></u></p> <p>“Supply” shall be deemed to have been made to the extent it is covered by the invoice or, as the case may be, the payment</p>																
576.	<b>Supply of goods or services or both of the like</b>	<p><u><i>Explanation(b) to Rule 35 of the CGST Rules, 2017</i></u></p> <p>“Supply of goods or services or both of like kind and quality” means any other supply of goods or services or both made under similar circumstances that, in respect of the characteristics, quality, quantity, functional components, materials, and the reputation of the goods or services or both first mentioned, is the same as, or closely or substantially resembles, that supply of goods or services or both.</p>																
577.	<b>Support services to agriculture, forestry, fishing, animal husbandry</b>	<p><u><i>Explanation to entry 24(i) of services rate N. No. 11/2017-CT(R), dated 28.06.2017</i></u></p> <p>“Support services to agriculture, forestry, fishing, animal husbandry” mean —</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—</td> </tr> <tr> <td style="text-align: center;">(a)</td> <td>agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;</td> </tr> <tr> <td style="text-align: center;">(b)</td> <td>supply of farm labour;</td> </tr> <tr> <td style="text-align: center;">(c)</td> <td>processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;</td> </tr> <tr> <td style="text-align: center;">(d)</td> <td>renting or leasing of agro machinery or vacant land with or without a structure incidental to its use</td> </tr> <tr> <td style="text-align: center;">(e)</td> <td>loading, unloading, packing, storage or warehousing of agricultural produce</td> </tr> <tr> <td style="text-align: center;">(f)</td> <td>agricultural extension services;</td> </tr> <tr> <td style="text-align: center;">(g)</td> <td>services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale</td> </tr> </table>	(i)	Services relating to cultivation of plants and rearing of all life forms of animals, except the rearing of horses, for food, fibre, fuel, raw material or other similar products or agricultural produce by way of—	(a)	agricultural operations directly related to production of any agricultural produce including cultivation, harvesting, threshing, plant protection or testing;	(b)	supply of farm labour;	(c)	processes carried out at an agricultural farm including tending, pruning, cutting, harvesting, drying, cleaning, trimming, sun drying, fumigating, curing, sorting, grading, cooling or bulk packaging and such like operations which do not alter the essential characteristics of agricultural produce but make it only marketable for the primary market;	(d)	renting or leasing of agro machinery or vacant land with or without a structure incidental to its use	(e)	loading, unloading, packing, storage or warehousing of agricultural produce	(f)	agricultural extension services;	(g)	services by any Agricultural Produce Marketing Committee or Board or services provided by a commission agent for sale
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578.	<b>Suppression</b>	<p><u><a href="#">Explanation 2 to Section 74 of the CGST Act, 2017</a></u>  “Suppression” shall mean non-declaration of facts or information which a taxable person is required to declare in the return, statement, report or any other document furnished under this Act or the rules made thereunder, or failure to furnish any information on being asked for, in writing, by the proper officer</p>						
579.	<b>Tamper</b>	<p><u><a href="#">Oxford Online Dictionary</a></u>  Interfere, meddle, fiddle, mess about</p>						
580.	<b>Tariff item</b>	<p><u><a href="#">Explanation (1) to N. No. 39/2017-CT(R), dated 18.10.2017</a></u>  “Tariff item”, shall mean a tariff item, as specified in the First Schedule to the Customs Tariff Act, 1975</p>						
581.	<b>Tax</b>	<p><u><a href="#">Explanation to Section 132 of the CGST Act, 2017</a></u>  “Tax” shall include the amount of tax evaded or the amount of input tax credit wrongly availed or utilised or refund wrongly taken under the provisions of this Act, the State Goods and Services Tax Act, the Integrated Goods and Services Tax Act or the Union Territory Goods and Services Tax Act and cess levied under the Goods and Services Tax (Compensation to States) Act</p> <p><u><a href="#">Black’s Law Dictionary [Sixth Edition]</a></u>  In a general sense, any contribution imposed by government upon individuals, for the use and service of the state, whether under the name of toll, tribute, tall age, gabel, impost, duty, custom, excise, subsidy, aid, supply or other name</p>						
582.	<b>Tax dues - For payment of taxes</b>	<p><u><a href="#">Explanation (b)(i) to Section 49 of the CGST Act, 2017</a></u>  “Tax dues” means the tax payable under this Act and does not include interest, fee and penalty</p>						
583.	<b>Tax Invoice</b>	<p><u><a href="#">Section 2(66) of the CGST Act, 2017</a></u>  “Invoice” or “Tax Invoice” means the tax invoice referred to in Section 31</p> <p><u><a href="#">Explanation to Section 31 of the CGST Act, 2017</a></u>  “Tax invoice” shall include any revised invoice issued by the supplier in respect of a supply made earlier</p>						
584.	<b>Tax payable under the said Act</b>	<p><u><a href="#">Explanation (ii) to N. No. 23/2017-CT, dated 17.08.2017</a></u>  “Tax payable under the said Act” means the difference between the tax payable for the month of July, 2017 as detailed in the return furnished in FORM GSTR-3B and the amount of input tax credit entitled to for the month of July, 2017 under Chapter V and section 140 of the said Act read with the rules made thereunder</p>						
585.	<b>Tax period</b>	<p><u><a href="#">Section 2(106) of the CGST Act, 2017</a></u>  “Tax Period” means the period for which the return is required to be furnished</p>						



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
586.	<b>Taxable person</b>	<u><a href="#">Section 2(107) of the CGST Act, 2017</a></u> Taxable person means a person who is registered or liable to be registered under section 22 or section 24
587.	<b>Taxable Supply</b>	<u><a href="#">Section 2(108) of the CGST Act, 2017</a></u> “Taxable Supply” means a supply of goods or services or both which is leviable to tax under this Act
588.	<b>Taxable territory</b>	<u><a href="#">Section 2(109) of the CGST Act, 2017</a></u> “Taxable territory” means the territory to which the provisions of this Act apply
589.	<b>Technology business incubator (TBI)</b>	<u><a href="http://www.nstedb.co">www.nstedb.co</a></u> <u><a href="#">chapter 1 introduction technology business incubators</a></u> The TBI is a venture of universities, public research institutes, and local Government and private institutions to promote and bolster a new technology intensive enterprise TBI refers to the type of incubation where the focus group consists of innovative, mostly technology oriented, or knowledge intensive service sector enterprises and interactions with the academic sphere giving a substantive element of the incubation process. The pushing forward of TBI occurred in parallel with the vigorous transformation of today’s spatial economic processes, it can be interpreted as a reply for the challenges of the learning-based economy <u><a href="http://www.connectone.in/downloads/chapter1.pdf">www.connectone.in/downloads/chapter1.pdf</a></u> Technology business incubators are a powerful economic development tool. They promote the concept of growth through innovation and application of technology, support economic development strategies for small business development, and encourage growth from within local economies, while also providing a mechanism for technology transfer
590.	<b>Technical member</b>	<u><a href="#">Rule 2(1)(g) of the GST Appellate Tribunal (Appointment and Conditions of Service of President and Members) Rules, 2019</a></u> “Technical Member” means a Technical Member (Centre) or a Technical Member (State) of the National Bench, Regional Bench, State Bench or the Area Bench of the Appellate Tribunal
591.	<b>Telecommunication service</b>	<u><a href="#">Section 2(110) of the CGST Act 2017</a></u> “Telecommunication Service” means service of any description (including electronic mail, voice mail, data services, audio text services, video text services, radio paging and cellular mobile telephone services) which is made available to users by means of any transmission or reception of signs, signals, writing, images and sounds or intelligence of any nature, by wire, radio, visual or other electromagnetic means
592.	<b>Tenancy</b>	<u><a href="#">Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</a></u> Occupancy, Rental
593.	<b>Tending</b>	<u><a href="#">Oxford Advanced Learner’s Dictionary [7<sup>th</sup> Edition]</a></u> Nurture, Nursing
594.	<b>The date of credit to the account of the Government in the authorised bank</b>	<u><a href="#">Explanation (a) to Section 49 of the CGST Act, 2017</a></u> “The date of credit to the account of the Government in the authorised bank shall be deemed to be the date of deposit in the electronic cash ledger
595.	<b>The date of receipt of payment</b>	<u><a href="#">Explanation to Section 14 of the CGST Act, 2017</a></u> “The date of receipt of payment” shall be the date on which the payment is entered in the books of account of the supplier or the date, on which the payment is credited to his bank account, whichever is earlier
596.	<b>The date on which</b>	<u><a href="#">Explanation 2 to Section 12(2) of the CGST Act, 2017</a></u>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
	<b>the supplier receives the payment</b>	“The date on which the supplier receives the payment” shall be the date on which the payment is entered in his books of account or the date on which the payment is credited to his bank account, whichever is earlier
597.	<b>Territorial Waters</b>	<u>Wikipedia- The Free Encyclopedia</u> Territorial waters, or a territorial sea is a belt of coastal waters that go at most 12 nautical miles (22 km; 14 mile) from the edge of a coastal state. The territorial sea is the land of the state. Ships are let to sail on it. Ownership also extends to the airspace over and seabed below. The term "territorial waters" is also sometimes used to mean any area of water a state has jurisdiction. This includes internal waters, the contiguous zone, the exclusive economic zone and potentially the shelf. The contiguous zone is a band of water that goes from the outer edge of the territorial sea to up to 24 nautical miles (44 km; 28 mi) from the baseline
598.	<b>Things</b>	<u>Black's Law Dictionary (Sixth Edition)</u> “Things” means objects of dominion or property as contra-distinguished from “persons”
599.	<b>Threshing</b>	<u>Encarta Dictionary English (North America)</u> It means separate seeds from plant [transitive and intransitive verb to use a machine, flail, or other implement to separate the seeds of a harvested plant from the straw and chaff, husks, or other residue.
600.	<b>Tiger reserve</b>	<u>Paragraph 2(zzl) of services exemption N. No. 12/2017-CT(R), 28.06.2017</u> “Tiger Reserve” has the meaning assigned to it in clause (e) of section 38K of the Wild Life (Protection) Act, 1972 <u>Section 38K of the Wild Life (Protection) Act, 1972</u> “Tiger Reserve” means the areas notified as such under section 38V <u>Section 38V(1) of the Wild Life (Protection) Act, 1972</u> The State Government shall, on the recommendation of the Tiger Conservation Authority, notify an area as a tiger reserve
601.	<b>Tobacco</b>	<u>Free Dictionary by FARLEX</u> The leaves of this plant, dried and processed chiefly for use in cigarettes, cigars, or snuff or for smoking in pipes
602.	<b>Toilet</b>	<u>The Free Dictionary by FARLEX</u> (1) A fixture for defecation and urination, consisting of a bowl fitted with a hinged seat and connected to a waste pipe and a flushing apparatus; a privy (2) A room or booth containing such a fixture
603.	<b>Tolerate</b>	<u>Advanced Law Lexicon</u> Allow the existence or occurrence of anything
604.	<b>Tool</b>	<u>Collins Co-Build Advanced Learner's English Dictionary [New Edition]</u> A tool is any instrument or simple piece of equipment that you hold in your hands and use to do a particular kind of work. For example, spades, hammers, and knives are all tools
605.	<b>Total amount</b>	<u>Explanation to paragraph 2 of services rate N. No. — 11/2017-CT(R), dated 28.06.2017</u> “Total amount” means the sum total of, — (a) consideration charged for aforesaid service; and (b) amount charged for transfer of land or undivided share of land, as the case may be

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
606.	<b>Totalisator</b>	<p><u><i>Collins Co-Build Advanced Learner's English Dictionary [New Edition]</i></u>            (1) A system of betting on horse races in which the aggregate stake, less an administration charge and tax, is paid out to winners in proportion to their stake            (2) The machine that records bets in this system and works out odds pays out winnings, etc.            (3) An apparatus for registering totals, as of a particular function or measurement</p> <p><u><i>Dictionary.com</i></u>            (1) An apparatus for registering and indicating the total of operations, measurements, etc.            (2) A pari-mutuel machine</p> <p><u><i>Mnemonic Dictionary</i></u>            Computer that registers bets and divides the total amount of bet among those who won</p>
607.	<b>Tour operator</b>	<p><u><i>Paragraph 2(zzm) of services exemption N. No. 09/2017-IT(R), 28.06.2017</i></u>            "Tour Operator" means any person engaged in the business of planning, scheduling, organizing, arranging tours (which may include arrangements for accommodation, sightseeing or other similar services) by any mode of transport, and includes any person engaged in the business of operating tours-</p>
608.	<b>Tourist</b>	<p><u><i>Explanation to Section 15 of the IGST Act, 2017</i></u>            "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.</p>
609.	<b>Trade</b>	<p><u><i>Collins Co-Build Advanced Learner's English Dictionary [New Edition]</i></u>            Trade is a basic economic concept involving the buying and selling of goods and services, with compensation paid by a buyer to a seller, or the exchange of goods or services between parties.</p>
610.	<b>Trade union</b>	<p><u><i>Section 2(h) of the Trade Union Act, 1926</i></u>            "Trade Union" means any combination, whether temporary or permanent, formed primarily for the purpose of regulating the relations between workmen and employers or between workmen and workmen, or between employers and employers, or for imposing restrictive conditions on the conduct of any trade or business, and includes any federation of two or more Trade Unions</p>
611.	<b>Training</b>	<p><u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u>            Preparation, guidance, working out, education, instruction.</p>
612.	<b>Training partner(s)</b>	<p><u><i>www.nscsindia.org</i></u>            All institutions, government or private (who, during the last two years, have been selected by any State Government or any Ministry of the Government of India to implement any Government funded or sponsored scheme), or are NSDC partners, are deemed to be part of the approved list of training providers under this scheme.            On the other hand, all Training providers, who have no prior affiliation with any government institution or NSDC, will need to submit an application form to the relevant SSC based on an Affiliation Protocol document, which will be made available on the SSC website. Interested training partners will have to align their courses based on the National Occupational Standards (Level 14) which are available on the NSDC website. Further, fees to be paid by the Training Partner will be decided by the relevant SSC.</p>

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		After the completion of course, Training partners intimate respective SSC. SSC will then initiate the process with Assessment agencies that will in turn contract an assessor from the pool of SSC certified assessors. Assessors conduct assessment against the standards and report back the results. The certificates for qualified trainees is then printed and handed over to the Training partner for awarding the trainees. All this information flows through a system called Skill Development Management System (SDMS) which all stakeholders have an access
613.	<b>Transfer</b>	<u><i>Dictionary. Cambridge. Org</i></u> (a) To move someone or something from one place, vehicle, person, or group to another (b) To make something the legal property of another person
614.	<b>Transfer of a going concern</b>	<u><i>Investopedia</i></u> When a running business is transferred/sold, which can be carried on by the purchaser/acquirer of such business, the phenomenon is known as transfer of a going concern.
615.	<b>Transition date</b>	<u><i>Section 2(1)(q) of the GST (Compensation to States) Act, 2017</i></u> "Transition date" shall mean, in respect of any State, the date on which the State Goods and Services Tax Act of the concerned State comes into force
616.	<b>Transition period</b>	<u><i>Section 2(1)(r) of the GST (Compensation to States) Act 2017</i></u> "Transition period" means a period of five years from the transition date
617.	<b>Trauma</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Shock, upset, pain, strains, distress
618.	<b>Treatment</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> Cure, healing
619.	<b>Turnover</b>	<u><i>Explanation (c) to Section 20 of the CGST Act, 2017</i></u> <u><i>For 01.07.2017 to 31.01.2019</i></u> 'Turnover', in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entry 84 of List I of the Seventh Schedule to Constitution and entry 51 and 54 of List II of the said Schedule <u><i>With effect from 01.02.2019</i></u> "Turnover", in relation to any registered person engaged in the supply of taxable goods as well as goods not taxable under this Act, means the value of turnover, reduced by the amount of any duty or tax levied under entries 84 and 92A of List I of the Seventh Schedule to Constitution and entry 51 and 54 of List II of the said Schedule.
620.	<b>Turnover in State or Union Territory</b>	<u><i>Section 2(112) of the CGST Act, 2017</i></u> "Turnover in State" or "turnover in Union territory" means the aggregate value of all taxable supplies (excluding the value of inward supplies on which tax is payable by a person on reverse charge basis) and exempt supplies made within a State or Union territory by a taxable person, exports of goods or services or both and inter-State supplies of goods or services or both made from the State or Union territory by the said taxable person but excludes central tax, State tax, Union territory tax, integrated tax and cess
621.	<b>Turnover of zero-rated supply of goods</b>	<u><i>Rule 89(4)(C) of the CGST Rules, 2017</i></u> <u><i>For 01.07.2017 to 22.10.2017</i></u> "Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking.

**MEANINGS OF IMPORTANT TERMS USED IN GST LAW**

S. No.	Term	Meaning and Source												
		<p><u>For 23.10.2017 to 22.03.2020</u></p> <p>"Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both.</p> <p><u>With effect from 23.03.2020</u> N. No. 16/2020-CT, dated 23.03.2020</p> <p>"Turnover of zero-rated supply of goods" means the value of zero-rated supply of goods made during the relevant period without payment of tax under bond or letter of undertaking or the value which is 1.5 times the value of like goods domestically supplied by the same or similarly placed, supplier, as declared by the supplier, whichever is less, other than the turnover of supplies in respect of which refund is claimed under sub-rules (4A) or (4B) or both.</p>												
622.	<b>Turnover of zero-rated supply of services</b>	<p><u>Rule 89(4)(D) of the CGST Rules, 2017</u></p> <p>"Turnover of zero-rated supply of services" is the aggregate of the payments received during the relevant period for zero-rated supply of services and where supply has been completed for which payment had been received in advance in any period prior to the relevant period reduced by advances received for zero-rated supply of services for which the supply of services has not been completed during the relevant period</p>												
623.	<b>Two products are said to be bioequivalent</b>	<p><u>N. No. 04/2019-IT, dated 30.09.2019</u></p> <p>If "two products are said to be bioequivalent" it means that they would be expected to be, for all intents and purposes, the same</p>												
624.	<b>Un-availed CENVAT credit</b>	<p><u>Explanation to Section 140(2) of the CGST Act, 2017</u></p> <p>"Un-availed CENVAT credit" means the amount that remains after subtracting the amount of CENVAT credit already availed in respect of capital goods by the taxable person under the existing law from the aggregate amount of CENVAT credit to which such person was entitled in respect of the said capital goods under the existing law</p>												
625.	<b>Union territory</b>	<p><u>Section 2(114) of the CGST Act, 2017</u> <u>01.07.2017 to 29.06.2020</u></p> <p>Union territory" means the territory of—</p> <ol style="list-style-type: none"> <li>the Andaman and Nicobar Islands;</li> <li>Lakshadweep;</li> <li>Dadra and Nagar Haveli;</li> <li>Daman and Diu;</li> <li>Chandigarh; and</li> <li>Other territory</li> </ol> <p><i>Explanation.</i> —For the purposes of this Act, each of the territories specified in sub-clauses (a) to (f) shall be considered to be a separate Union territory</p> <p><u>With effect from 30.06.2020</u> <u>N. No. 49/2020-CT, dated 24.06.2020 [Section 118 of the Finance Act, 2020]</u></p> <p>Union territory  means the territory of—</p> <table border="1"> <tbody> <tr> <td>(a)</td> <td>the Andaman and Nicobar Islands;</td> </tr> <tr> <td>(b)</td> <td>Lakshadweep;</td> </tr> <tr> <td>(c)</td> <td>Dadra and Nagar Haveli and Daman and Diu;</td> </tr> <tr> <td>(d)</td> <td>Ladakh;</td> </tr> <tr> <td>(e)</td> <td>Chandigarh; and</td> </tr> <tr> <td>(f)</td> <td>Other territory</td> </tr> </tbody> </table>	(a)	the Andaman and Nicobar Islands;	(b)	Lakshadweep;	(c)	Dadra and Nagar Haveli and Daman and Diu;	(d)	Ladakh;	(e)	Chandigarh; and	(f)	Other territory
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<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>								
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>						
		<i>Explanation.</i> —For the purposes of this Act, each of the territories specified in sub clauses (a) to (f) shall be considered to be a separate Union territory						
626.	<b>Union territory tax</b>	<u><i>Section 2(115) of the CGST Act, 2017</i></u> "Union Territory Tax" means the Union territory goods and services tax levied under the Union Territory Goods and Services Tax Act						
627.	<b>Unincorporated association</b>	<u><i>Wikipedia- The Free Encyclopedia</i></u> "Where two or more persons are bound together for one or more common purposes by mutual undertakings, each having mutual duties and obligations, in an organization which has Rules identifying in whom control of the organization and its funds are vested, and which can be joined or left at will." In most countries, an unincorporated association does not have separate legal personality, and few members of the association usually enjoy limited liability. However, in some countries they are treated as having separate legal personality for tax purposes. However, because of their lack of legal personality, legacies to unincorporated associations are sometimes subject to general common law prohibitions against purpose trusts						
628.	<b>Unincorporated body</b>	<u><i>Oxford Advanced Learner's Dictionary [7<sup>th</sup> Edition]</i></u> An association that has no legal personality distinct from those of its members. Examples of unincorporated bodies are partnerships and clubs						
629.	<b>Unincorporated Entity</b>	<u><i>The Free Dictionary by FARLEX</i></u> An unincorporated entity is an entity that has the same characteristics as a company but is not incorporated. It is also sometimes called a voluntary association.						
630.	<b>Unit container</b>	<u><i>Explanation (i) to N. No. 01/2017-CT, dated 28.06.2017</i></u> The phrase "unit container" means a package, whether large or small (for example, tin, can, box, jar, bottle, bag, or carton, drum, barrel, or canister) designed to hold a pre-determined quantity or number, which is indicated on such package.						
631.	<b>University</b>	<u><i>Explanation (b) to N. No. 45/2017-CT(R), dated 14.11.2017</i></u> "University" means a University established or incorporated by or under a Central, State or Provincial Act and includes — <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 5%; text-align: center;">(i)</td> <td>An institution declared under section 3 of the University Grants Commission Act, 1956 to be a deemed University for the purposes of this Act;</td> </tr> <tr> <td style="text-align: center;">(ii)</td> <td>An institution declared by Parliament by law to be an institution of national importance;</td> </tr> <tr> <td style="text-align: center;">(iii)</td> <td>A college maintained by, or affiliated to, a University</td> </tr> </table>	(i)	An institution declared under section 3 of the University Grants Commission Act, 1956 to be a deemed University for the purposes of this Act;	(ii)	An institution declared by Parliament by law to be an institution of national importance;	(iii)	A college maintained by, or affiliated to, a University
(i)	An institution declared under section 3 of the University Grants Commission Act, 1956 to be a deemed University for the purposes of this Act;							
(ii)	An institution declared by Parliament by law to be an institution of national importance;							
(iii)	A college maintained by, or affiliated to, a University							
632.	<b>Urinal</b>	<u><i>The Free Dictionary by FARLEX</i></u> (1) A fixture, typically one attached upright to a wall, used by men for urinating. (2) A room or other place containing facilities for urinating (3) A portable receptacle for urine						
633.	<b>United News of India(UNI)</b>	<u><i>Wikipedia- The Free Encyclopedia</i></u> United News of India (UNI) is one of the two primary Indian news agencies. Established in 1961, it works in collaboration with several foreign news agencies and partners, including Reuters and DPA. UNI began its operations on March 21, 1961, though it was registered as a company in 1959. Its head office is located in New Delhi. It employs approximately 325 journalists around India and 250 "stringers" covering news events in						



<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
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		other parts of the world, with correspondents in Washington, London, Dubai, Islamabad, Dhaka, Colombo, Kathmandu, Singapore and Sydney. UNI serves roughly 1000 subscribers globally.
634.	<b>Unloading</b>	<u><i>The Free Dictionary by FARLEX</i></u> (1) The labour of taking a load of something off of or out of a vehicle or ship or container etc. (2) Removing the load or cargo from
635.	<b>Usual place of residence</b>	<u><i>Section 2(113) of the CGST Act, 2017</i></u> “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 is incorporated or otherwise legally constituted
636.	<b>UTGST Act</b>	<u><i>Section 2(116) of the CGST Act, 2017</i></u> “Union Territory Goods and Services Tax Act” means the Union Territory Goods and Services Tax Act, 2017
637.	<b>Valid return</b>	<u><i>Section 2(117) of the CGST Act, 2017</i></u> “Valid return” means a return furnished under sub-section (1) of section 39 on which self-assessed tax has been paid in full
638.	<b>Value of assets</b>	<u><i>Explanation to Rule 41A of the CGST Rules, 2017</i></u> The ‘value of assets’ means the value of the entire assets of the business whether or not input tax credit has been availed thereon
639.	<b>Value of supply</b>	<u><i>Explanation to Section 51(1) of the CGST Act, 2017</i></u> For the purpose of deduction of tax, the value of supply shall be taken as the amount excluding the central tax, State tax, Union territory tax, integrated tax and cess indicated in the invoice
640.	<b>Value of supply of service by way of transfer of development rights or FSI by a person to the promoter</b>	<u><i>Paragraph 1A of services exemption N. No. 12/2017-CT(R), dated 28.06.2017[As amended vide N. No. 04/2019-CT(R), dated 29.03.2019]</i></u> “Value of supply of service by way of transfer of development rights or FSI by a person to the promoter” against consideration in the form of residential or commercial apartments shall be deemed to be equal to the value of similar apartments charged by the promoter from the independent buyers nearest to the date on which such development rights or FSI is transferred to the promoter
641.	<b>Value of portion of residential or commercial apartments remaining un-booked on the date of issuance of completion certificate or first occupation</b>	<u><i>Paragraph 1B of N. No. 12/2017-CT(R), dated 28.06.2017[As amended vide N. No. 04/2019-CT(R), dated 29.03.2019]</i></u> “Value of portion of residential or commercial apartments remaining un-booked on the date of issuance of completion certificate or first occupation,” as the case may be, shall be deemed to be equal to the value of similar apartments charged by the promoter nearest to the date of issuance of completion certificate or first occupation, as the case may be
642.	<b>Vessel</b>	<u><i>Paragraph 2(zzo) of services exemption N. No. 12/2017-CT(R), 28.06.2017</i></u> “Vessel” has the same meaning as assigned to it in clause (z) of Section 2 of the Major Port Trusts Act, 1963 <u><i>Section 2(z) of the Major Port Trusts Act, 1963</i></u> “Vessel” includes anything made for the conveyance, mainly by water, of human beings or of goods and a caisson
643.	<b>Vocation</b>	<u><i>Collins Co-Build Advanced Learner’s English Dictionary [New Edition]</i></u> Vocation is an occupation to which a person is specially drawn or for

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
<b>S. No.</b>	<b>Term</b>	<b>Meaning and Source</b>
		which he/she is suited, trained, or qualified.
644.	<b>Voucher</b>	<u><a href="#">Section 2(118) of the CGST Act, 2017</a></u> “Voucher” means an instrument where there is an obligation to accept it as consideration or part consideration for a supply of goods or services or both and where the goods or services or both to be supplied or the identities of their potential suppliers are either indicated on the instrument itself or in related documentation, including the terms and conditions of use of such instrument
645.	<b>Wager</b>	<u><a href="#">Cambridge Dictionary</a></u> An amount of money that you risk in the hope of winning more, by trying to guess something uncertain, or the agreement that you make to take this risk
646.	<b>Washroom</b>	<u><a href="#">The Free Dictionary BY FARLEX</a></u> A lavatory (particularly a lavatory in a public place)
647.	<b>Waxing</b>	<u><a href="#">Collins Co-Build Advanced Learner's English Dictionary [New Edition]</a></u> A gradual process of growth or development
648.	<b>Warehouse/ Warehousing</b>	<u><a href="#">Section 2(43) of the Customs Act, 1962</a></u> “Warehouse” means a public warehouse licensed under section 57 or a private warehouse licensed under section 58 or a special warehouse licensed under section 58A <u><a href="#">Merriam Webster Dictionary</a></u> A structure or room for the storage of merchandise or commodities <u><a href="#">Dictionary.com</a></u> (1) To place, deposit, store in a warehouse (2) To set aside or accumulate; as for future use (3) To place in a Government or bonded warehouse, to be deposited until duties are paid <u><a href="#">www.nios.ac.in</a></u> Warehousing refers to the activities involving storage of goods on a large-scale in a systematic and orderly manner and making them available conveniently when needed. In other words, warehousing means holding or preserving goods in huge quantities from the time of their purchase or production till their actual use or sale <u><a href="#">Cambridge Dictionary/ Business Encyclopaedia</a></u> “Warehousing” is the act of storing goods that will be sold or distributed later
649.	<b>Warehoused goods</b>	<u><a href="#">Explanation 2 to Schedule III of the CGST Act, 2017</a></u> “Warehoused goods” shall have the same meaning as assigned to it in the Customs Act, 1962 <u><a href="#">Section 2(44) of the Customs Act, 1962</a></u> “Warehoused goods” means goods deposited in a warehouse
650.	<b>Wildlife sanctuary</b>	<u><a href="#">Paragraph 2(zzp) of services exemption N. No.12/2017-CT(R), 28.06.2017</a></u> “Wildlife Sanctuary” means sanctuary as defined in the clause (26) of the section 2 of the Wild Life (Protection) Act, 1972 <u><a href="#">Section 2(26) of the Wild Life (Protection) Act, 1972</a></u> “Sanctuary” means an area declared, whether under sec. 26(A) or sec 38, or deemed, under sub section (3) of Sec.66 to be declared, as a wildlife sanctuary
651.	<b>Works contract</b>	<u><a href="#">Section 2(119) of the CGST Act, 2017</a></u> “Works contract” means a contract for building, construction, fabrication, completion, erection, installation, fitting out, improvement, modification,

<b>MEANINGS OF IMPORTANT TERMS USED IN GST LAW</b>		
S. No.	Term	Meaning and Source
		repair, maintenance, renovation, alteration or commissioning of any immovable property wherein transfer of property in goods (whether as goods or in some other form) is involved in the execution of such contract
652.	<b>Working Hours</b>	<u><a href="#">Leport.com India's premier export import portal</a></u> ‘Working hours’ means the duty hours prescribed by the jurisdictional Commissioner of Customs for normal Customs work. Where different working hours have been prescribed by the Commissioner of Customs for different items of Customs work or for different places within his jurisdiction, such working hours are to be considered as ‘working hours’ for the purpose of levy of overtime fee
653.	<b>www.ewaybillgst.gov.in</b>	<u><a href="#">Explanation 2 to N. No. 09/2018-CT, dated 23.01.2018</a></u> “www.ewaybillgst.gov.in” means the website managed by the National Informatics Centre, Ministry of Electronics & Information Technology, and Government of India
654.	<b>www.gst.gov.in</b>	“www.gst.gov.in” means the website managed by the Goods and Services Tax Network, a company incorporated under the provisions of section 8 of the Companies Act, 2013
655.	<b>Year</b>	<u><a href="#">Section 3(66) of the General Clauses Act, 1897</a></u> Year" shall mean a year reckoned according to the British calendar
656.	<b>Zero- rated supply</b>	<u><a href="#">Section 2(23) of the IGST Act, 2017</a></u> “zero-rated supply” shall have the meaning assigned to it in section 16 <u><a href="#">Section 16 of the IGST Act, 2017</a></u> (1) “zero rated supply” means any of the following supplies of goods or services or both, namely: — (a) export of goods or services or both; or (b) <u><a href="#">For 01.07.2017 to a date immediately preceding the date to be notified later</a></u> supply of goods or services or both to a Special Economic Zone developer or a Special Economic Zone unit <u><a href="#">With effect from a date to be notified later – Section 123 of the Finance Act, 2021</a></u> supply of goods or services or both for <i>authorised operations</i> to a Special Economic Zone developer or a Special Economic Zone unit
657.	<b>Zoo</b>	<u><a href="#">Paragraph 2(zzq) of services exemption N. No. 12/2017-CT(R), 28.06.2017</a></u> “Zoo” has the meaning assigned to it in the clause (39) of the section 2 of the Wild Life (Protection) Act, 1972 <u><a href="#">Section 2(39) of the Wild Life (Protection) Act, 1972 [As amended by Wild Life (Protection) Amendment Act, 2013]</a></u> “Zoo” means an establishment, whether stationary or mobile, where captive animals are kept for exhibition to the public but does not include conservation and breeding Centres and an establishment of a licensed dealer in captive animals