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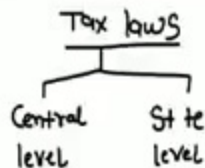
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Chapter - 2



Constitution of India

- **Architect** - Dr. Bhim Rao Ambedkar
- **Effective Date** - 26th Jan, 1950
- **Uniqueness** - longest constitution
- **Total Articles** - 448 (EARLIER 395)
- **Schedule** - 12 schedules
- **Articles covered in syllabus** - 18 Articles ✓
- **Schedule covered in syllabus** - 1 Schedule ✓

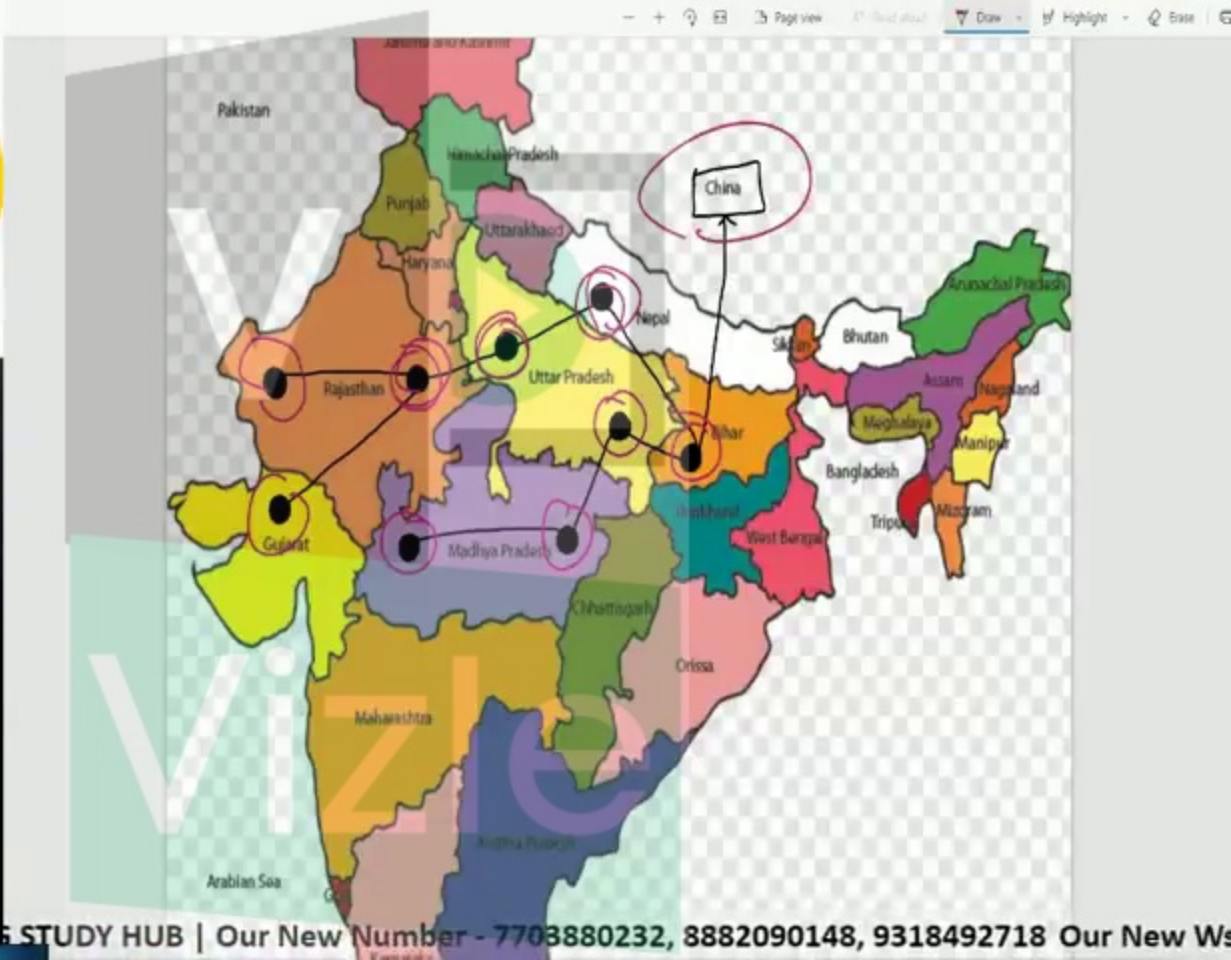
List Of 18 Articles & 1 Schedule

Old Articles

New Articles

Amended Articles







2 4:20 Q

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~~9C.G~~

~~U.S.T-I~~

Collection by C.G

distributed to S.G

8S.G

पहले भी S.G

अब भी S.G

Now CUST → also distributed to S.G.

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12/9/18

GIST REVISION CLASS-3

Last class

Today's class

- A-245
- A-246
- A-248
- A-254

- A-265
- A-270*
- A-271*

- A-246A
- A-269A

- A-279A
- Other Amended Article.



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- 4) ~~Intra state~~ → ~~Intra state~~
~~Interstate~~ → ~~Inter State~~
~~International trade~~ → ~~Inter State~~
- 5) ~~Double tax~~ → ~~No double tax (classify what is SOS or SOG)~~
- 6) ~~Cascading effect~~ → ~~No Cascading effect (seamless flow of credit)~~
- 7) ~~No uniformity~~ → ~~ONE Nation, ONE Tax (5%, 12%, 18%, 28%)~~
(Multiple state = multiple tax)
- 8) ~~Different department~~ → ~~ONE department~~
- 9) ~~Higher compliance cost~~ → ~~Lesser compliance cost as compared to old indirect tax.~~

Example for understanding



1 #250 Q

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Delhi

Delhi

Delhi

NRY

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Section 8 OF IGST ACT	Section 7 OF IGST ACT
<u>INTRA - STATE SUPPLY</u>	<u>INTER - STATE SUPPLY</u>
Where the <u>location of supplier</u> (and) Place of supply (POS)	Where the <u>location of supplier</u> (and) Place of supply (POS)
<ul style="list-style-type: none"> → Same State or → Same UT 	<ul style="list-style-type: none"> → Two different states ✓ → Two different UT ✓ → Two different country ✓ → One state, One UT ✓ → Supply to SEZ ✓ → Supply by SEZ ✓
CGST + SGST → Payment to S.G. CGST + UTGST (Consumption State) ↓ (Payment to C.G)	↓ IGST (Payment to C.G)



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