



TAXMANN[®]
gst.taxmann.com



MAKE RESEARCH EASIER WITH TAXMANN

Offering The Largest Online Database on GST, Excise, Service-Tax & State VAT Laws





ABOUT TAXMANN.

- » Taxmann is the leading publisher on Tax & Corporate Laws in India
- » We also maintain the largest and the most accurate online database on Direct Taxes, GST (including Excise, Service Tax and State VAT Laws), International Taxation, Corporate Laws and Indian Acts & Rules
- » Our Products include:
 - In-Print Books/Journals
 - Online Legal Database/Website
 - e-Books and Web Commentaries
 - Tax Compliance Tools
 - Taxmann App for iOS & Android devices
- » We have developed the prestigious National Website of the Income-tax Dept. and continue providing it with updated content.

AGENDA.

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01. COVERAGE

GST.TAXMANN.COM – TOTAL COVERAGE.

Case
Laws

Acts

Rules

Forms

Circulars &
Notifications

GST Tariff

All About
GST

Articles &
Commentaries

Your Queries

Tools

GST.TAXMANN.COM – CASE LAWS (Database).

- » gst.taxmann.com has a database of more than 13,000 customized Judgments (Approx. 40,000 Judgments will be covered shortly)
- » All judgments in Excise, Service-tax and VAT have been wisely mapped with relevant Section and subject of GST
- » Easy to search the relevant cases on GST on basis of:
 - » Classification of Goods
 - Classifications of Services
 - Subjects
 - Section No. of GST Acts.
- » gst.taxmann.com covers almost all cases reported in the leading journals

GST

STC

ELT

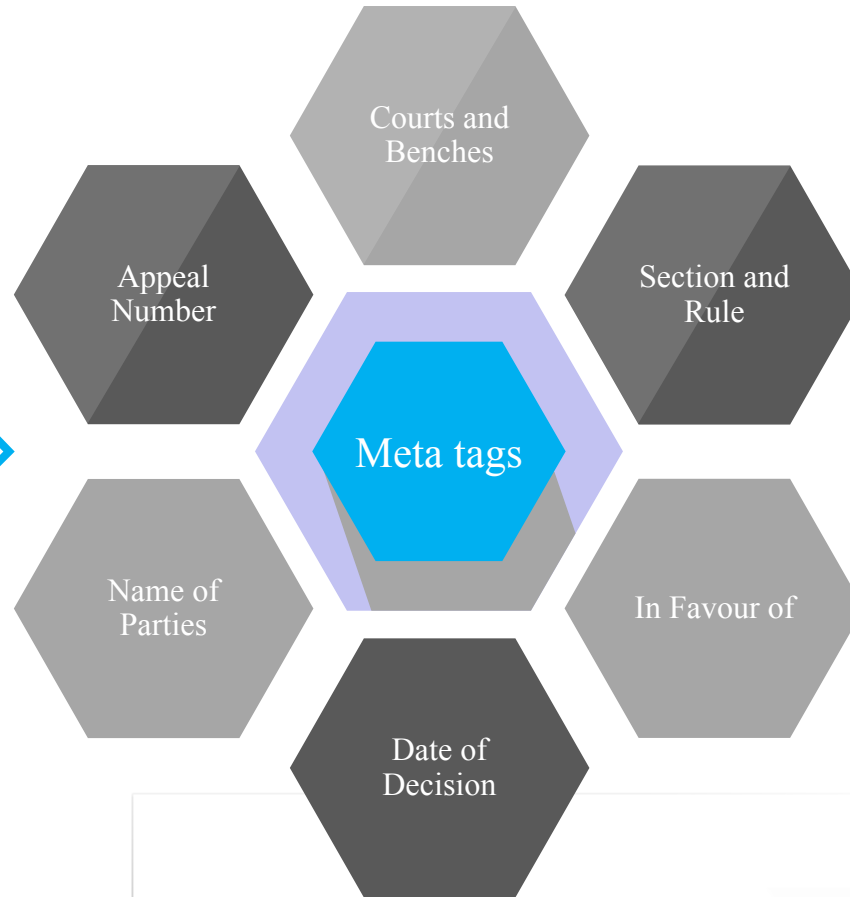
VST

STR

GSTR

GST.TAXMANN.COM – CASE LAWS (Search).

Every case law has been tagged with more than 10 meta tags for quick and pinpointed results for better accuracy



These meta tags can be used independently or in conjunction with other inputs

GST.TAXMANN.COM – CASE LAWS (Integration).

‘See More’ Feature

Every case law comes with a unique tool, i.e., ‘See More’ about this case which helps you to identify the:

- » Cases referred to, i.e., the other cases referred to in the given case
- » Forward case references, i.e., the cases in which the given case is referred to
- » Cases on this section, i.e., the other cases pertaining to the same sections to which the given case relates to
- » Sections involved, i.e., the sections which are relevant in the given case

Move to Research Box Forward Referencer Case Referred

[2017] 86 taxmann.com 57 (Delhi)

GST: Interim relief granted to exporters to continue to make duty-free imports against Advance Authorization licenses issued to them prior to 1-7-2017 where period of validity of license remains unexpired, subject to verification by customs department

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[2017] 86 taxmann.com 57 (Delhi)
HIGH COURT OF DELHI
Chemico Synthetics Ltd.
v.
Union of India*

S. MURALIDHAR AND PRATHIBA M. SINGH, JJ.
W.P. (C) NOS. 8422 TO 8424 OF 2017
CM APPLICATION NO(S). 34688, 34690 & 34692/2017(STAY)
SEPTEMBER 27, 2017

Section 21 of the Integrated Goods and Services Tax Act, 2017 - Import of Services - Made on or after appointed day - Assessee exporters sought permission to make duty-free imports against Advance Authorization (AA) licenses issued to them prior to 1-7-2017 where period of validity of licenses remained unexpired - Assessee exporters submitted that in Narendra Plastic (P.) Ltd. v. Union of India [2017] 85 taxmann.com 153 (Delhi) in similar circumstances Court, as an interim measure had permitted exporter to import raw materials against AAs subject to certain conditions. Whether in view of above interim relief to be granted to assessee exporters...

See More

See More

GST.TAXMANN.COM – CASE LAWS (Integration).

List of Circulars and Notifications referred to in a Case Law

Circulars and Notifications : [Notification No. 22/2003-CE, dated 31-3-2003](#), [Notification No. 18/2004-CE\(NT\), dated 6-9-2004](#), [Circular No. 799/32/2004-CX, dated 23-9-2004](#)

[Notification No. 22/2003-CE](#) ✕

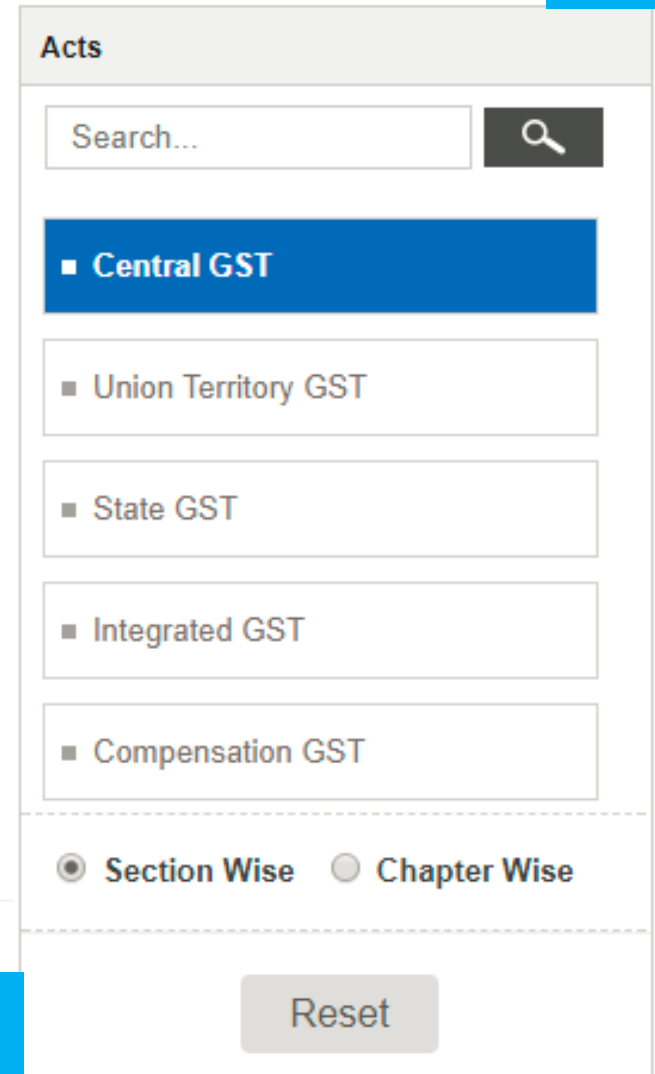
Other Cases which refer to this notification

- (1) *Perna Syntex vs. Commissioner of Central Excise, Jaipur-I*
[2015] 57 taxmann.com 99 (New Delhi - CESTAT)
- (2) *Riba Textiles Ltd. vs. Customs, Excise & Service Tax Appellate Tribunal*
[2015] 59 taxmann.com 254 (Punjab & Haryana)
- (3) *Uniworth Ltd. vs. Commissioner of Central Excise & Service Tax, Raipur*
[2015] 59 taxmann.com 128 (New Delhi - CESTAT)

- » See the list of all cases which refer to a particular circular or notification
- » Click on the link, a pop-up window displays the link to read the relevant circular or notification and also the list of other cases that refer to a particular statute

GST.TAXMANN.COM – ACTS/RULES.

- » An updated database of Central, States, UT and Integrated GST Acts, Rules and Forms
- » Complete database of Circulars, Notifications and other Statutes on GST
- » Instantly get the list of relevant Section or Rule just by typing the Section or Rule number in the search box
- » Dual filters to quickly change the view of Acts from 'Section Wise' to 'Chapter Wise' in just one click



The screenshot displays the 'Acts' section of the GST.TAXMANN.COM website. It features a search bar with the placeholder text 'Search...' and a magnifying glass icon. Below the search bar, there are five filter options, each with a small square icon: 'Central GST' (highlighted in blue), 'Union Territory GST', 'State GST', 'Integrated GST', and 'Compensation GST'. At the bottom of the filter section, there are two radio buttons: 'Section Wise' (selected) and 'Chapter Wise'. A 'Reset' button is located at the bottom right of the interface.

GST.TAXMANN.COM – ARTICLES & COMMENTARIES.

Author Name
 Contains ▾

Subject :
 ▾

Act :
 ▾

Section :
 ▾

Your Selections:

+ More Filters

- » Collection of articles on all critical and burning topics
- » Articles written by renowned authors and leading experts in the field of GST
- » Articles can be filtered on the basis of Subjects, Sections, Author's name and Citation.
- » Complete Commentary on GST by Mr. V.S. Datey





02. SEARCH ENGINE

SEARCH ENGINE.

Details for the Result

Category	Records
⊕ CaseLaws	12704
Acts	5559
Rules and Forms	4929
Circular and Notification	1135
Articles and Commentaries	617
Gst Tariff	131

- » Robust in-built search engine to ensure a complete and quality research
- » It works on best ‘algorithms’ and ‘set of instructions’ of popular search engines
- » Taxmann’s editorial team has minutely and carefully scrutinized the nature of documents to create a search engine that takes care of most of your research needs

SEARCH ENGINE – KEY HIGHLIGHTS.

- » Search habits of Corporate Professionals differ from other professionals, on search engines like Google or Bing. That is why, while developing the search engine, we kept in view the search habits of Corporate Professionals
- » Taxmann's search engine works individually across all the modules (GST, Indirect-Tax, Corporate Laws, etc.) simultaneously
- » With expansion of query, users can reduce the number of documents fetched by search engine, i.e., search within search. This feature filters down the results to the desired level with an expansion of query
- » Search query within double quotes will fetch you a document that would include the exact phrase only
- » It gives suggestions on every spelling error

SEARCH ENGINE - TRIGGERS OR KEYWORDS.

- » Besides usual features of searching for text, Taxmann's Search Engine recognizes some known keywords that work as triggers
- » 'Trigger words' stimulate ranking of relevant documents and can filter them down to specific categories
- » A Few examples of triggers

Case Laws	Acts	Rules
Circulars	Notifications	Forms
Articles		

THREE COLUMN DISPLAY (SINGLE VIEW).

Research

Result

Read

Goods And Services Tax Case Laws

Case Laws

12,704 Records

[2017] 86 taxmann.com 181 (Allahabad) [08-09-2017]
Section 22, read with section 161, of the Central Goods and Services ...

[2017] 85 taxmann.com 172 (Kerala)[30-08-2017]
Section 129, read with section 67 of the Central Goods and Services ...

[2017] 84 taxmann.com 251 (Delhi)[25-08-2017]
Section 140 of the Central Goods and Services Tax Act, 2017, read with ...

[2017] 84 taxmann.com 268 (Delhi)[25-08-2017]
Section 8 of the Goods and Services Tax (Compensation to States) Act, ...

[2017] 84 taxmann.com 254 (Allahabad) [24-08-2017]
Section 139 of the Central Goods and Services Tax Act, 2017 - Migration ...

[2017] 86 taxmann.com 225 (Allahabad - CESTAT)[17-08-2017]
Classification of services - Section 65(50b), read with section ...

[2017] 87 taxmann.com 12 (New Delhi - CESTAT)[07-08-2017]

87 taxmann.com 55 x 84 taxmann.com 268 x 85 taxmann.com 172 x 84 taxmann.com 251 x 84 taxmann.com 254 x

Move to Research Box Forward Referencer Case Referred

[2017] 85 taxmann.com 172 (Kerala)

GST: Mechanism for adjudication following detention of goods including for provisional release thereof pending adjudication having been provided in section 129 of CGST and SGST Ordinance, provisional release of goods so detained without following said mechanism could not have been ordered

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[2017] 85 taxmann.com 172 (Kerala)
HIGH COURT OF KERALA
Commercial Tax Officer
v.
Madhu M.B.*

ANTONY DOMINIC AND DAMA SESHADRI NAIDU, JJ.
W.A. NO. 1802 OF 2017
WP (C) NO. 28154 OF 2017
AUGUST 30, 2017

Section 129, read with section 67 of the Central Goods and Services Tax Act, 2017 - Detention, seizure and release of goods and conveyances in transit - Whether section 129 of CGST Act and SGST Ordinance provides for detention, seizure and release of goods and conveyances in transit - Held, yes - Whether thus mechanism for adjudication following detention of goods including for provisional release thereof pending adjudication having been provided in section 129 of CGST and SGST Ordinance, provisional release of goods so detained without following said mechanism could not have been ordered - Held, yes [Paras 4 & 5]In favour of revenue!

Apply Reset

See More

THREE COLUMN DISPLAY (SINGLE VIEW).

- » This new structure facilitates easy and fast collation of data for a thorough research
- » Three columns come with three R's – Research, Result and Reading
- » Multiple selections of options are allowed in almost all fields
- » Multiple documents can be opened simultaneously in multiple tabs on the same page without refreshing it
- » Multiple selection gives facility to select more than one attribute at a time to filter best possible results
- » It returns precise results with minimum efforts. For e.g. search cases for 'Advertisement Services' by 'High Court' and so on & so forth



03. GST RATES (With Rate Finder Tool)

GST RATES.

GST Tariff

- Up to date GST Tariffs for all Goods and Services
- GST Rates mapped with almost all HSN and SAC Codes
- Access legislative history of all changes in GST Tariffs
- Information on applicable notifications and clarifications provided in each Chapter
- List of all cases dealing with classification of goods provided at the end of each Chapter

GST TARIFF.

GST Tariff

■ GST Tariff for Goods

■ GST Tariff for Services

Reset

100 Records

PREPARATIONS OF CEREALS; FLOUR, STARCH OR MILK; PASTRYCOOKS' PRODUCTS

CHAPTER 20
PREPARATIONS OF VEGETABLES, FRUIT, NUTS OR OTHER PARTS OF PLANTS

CHAPTER 21
MISCELLANEOUS EDIBLE PREPARATIONS

CHAPTER 22
BEVERAGES, SPIRITS AND VINEGAR

CHAPTER 23
RESIDUES AND WASTE FROM THE FOOD INDUSTRIES; PREPARED ANIMAL FODDER

CHAPTER 24
TOBACCO AND MANUFACTURED TOBACCO SUBSTITUTES *

CHAPTER 25
SALT; SULPHUR; EARTHS AND STONE; PLASTERING MATERIALS, LIME AND CEMENT

CHAPTER 26
ORES, SLAG AND ASH

CHAPTER 27
MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; BITUMINOUS SUBSTANCES; MINERAL WAXES

Move to Research Box

CHAPTER 27 - MINERAL FUELS, MINERAL OILS AND PRODUCTS OF THEIR DISTILLATION; ...

(iii) thereafter, compare the colour of the mineral oil under test with the Iodine solution so prepared.

Tariff Item	Description of goods	Unit	CGST	SGST/UTGST	IGST
(1)	(2)	(3)	(4)	(5)	(6)
2701 *	Coal; briquettes, ovoids and similar solid fuels manufactured from coal				
	- Coal, whether or not pulverised, but not agglomerated :				
2701 11 00	-- Anthracite	kg.	2.5%	2.5%	5%
2701 12 00	-- Bituminous coal	kg.	2.5%	2.5%	5%
2701 19	-- Other coal:				
2701 19 10	--- Coking coal	kg.	2.5%	2.5%	5%
2701 19 20	--- Steam coal	kg.	2.5%	2.5%	5%
2701 19 20	--- Other	kg.	2.5%	2.5%	5%
2701 20	- Briquettes, ovoids and similar solid fuels manufactured from coal:				
2701 20 10	--- Anthracite agglomerated	kg.	2.5%	2.5%	5%
2701 20 90	--- Other	kg.	2.5%	2.5%	5%
2702 *	Lignite, whether or not agglomerated, excluding jet				
2702 10 00	- Lignite, whether or not pulverised, but not agglomerated	kg.	2.5%	2.5%	5%
2702 20 00	- Agglomerated lignite	kg.	2.5%	2.5%	5%

GST RATES.

Rate Finder Tool

- GST Rate Finder is a matchless blend of Editorial Work and Taxmann's Search Engine
- It boosts the most relevant results and display them on top
- This unique tool gives us the flexibility to search with text or number or GST rate or a combination of any sort or all of them
- It suggests the correct words in case of spelling errors
- The tool is supported with pre-defined categories to help those who wish to analyze the entire Chapter pertaining to any particular goods or services.

RATE FINDER.

GST Rate Finder

Enter Here

Search

OR SELECT CATEGORIES



ANIMALS,
PRODUCTS



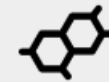
VEGETABLE
PRODUCTS



FOOD, BEVERAGES



TOBACCO



CHEMICALS &
MINERALS



TEXTILES &
APPARELS



FOOTWEAR



METALS



MACHINERIES



HOTELS &
RESTAURANTS



TRANSPORTATION



CONSTRUCTION
SERVICES



04. RESEARCH BOX

RESEARCH BOX UTILITY.

‘Research Box’ utility facilitates easier and efficient research work by tax professionals

With this tool you can Save all your research work at one place with an option to Print & Share it

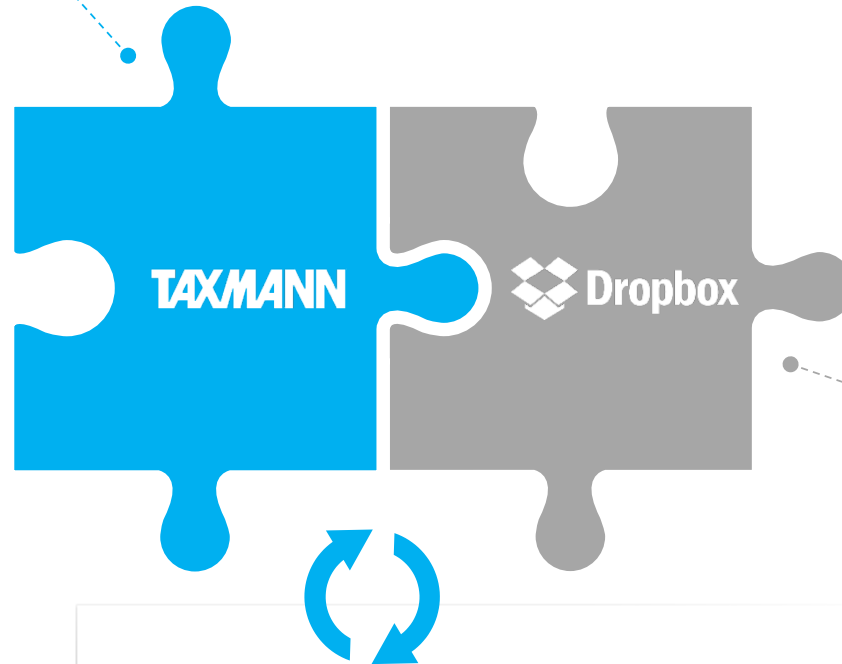
It’s a ‘File & Folder’ utility where you can make folders and organize your research work at one place

It automatically creates the sub-folders to categorize the documents into Case-Laws, Articles, Acts & Rules, Circulars, etc.

It comes with several useful features, *inter-alia*, marking a document as Favourite, placing Bookmarks or Sticky Notes in a document, etc.

RESEARCH BOX AND DROPBOX INTEGRATION.

Research Box can be seamlessly synchronized with your Dropbox account, to make your research work available on your smart phone and computers on other locations



This feature ensures that you have an access to your research work anywhere, anytime and on any device

RESEARCH BOX.



Sticky Notes

- Sticky Notes can be written on any document on Taxmann.com for future references
- Sticky Notes allow you to write your notes anywhere on the document
- A panel shall display all your notes in the document



Bookmarks

- A bookmark is a user-made link which allows us to navigate through the document at our convenience
- All documents with bookmarks can be accessed in one go from the Research Box



05. TOP STORIES

TOP STORIES.



TAXMANN ONLINE UPDATES.

Top Stories

Taxmann's Top Stories provide all the important statutory updates and case laws in the field of GST

Related Stories

Top Story is supported by other Related Story reported in the past

Archive

Even if one misses on a top story, 'Archive' button can be used to access the posts published over past 3 months

News

All relevant news from prominent news-papers are reported

Featured Stories

Timely and detailed Analysis of important statutory updates and case laws, that you can't afford to miss

Most Viewed

List of most popular items showing what is in vogue amongst the readers and what is bucking the trend

Editors Pick

Our editorial board recommends important and crucial case laws, statutes, and expert opinions which one must go through



06. MOBILE APPLICATION AND ADD-ON FEATURES

TAXMANN.COM - MOBILE APPLICATION.



Real Time Updates

Get real-time updates about every update on tax and corporate laws



Summary of every story

Comprehensive short summary of all stories to keep yourself updated in a short time



Choose what you want to read

You can filter all top stories as per your choice into Income-tax, GST, International Tax, Corporate Laws, Accounts & Audit



Taxmann Search Engine

Search any document from taxmann.com in the app itself using the same Taxmann's search engine

e-NEWSLETTERS.

Taxmann Daily

- A Daily email service to provide the analysis of most important story of the day
- Around 300 bulletins are issued in a year

GST Daily

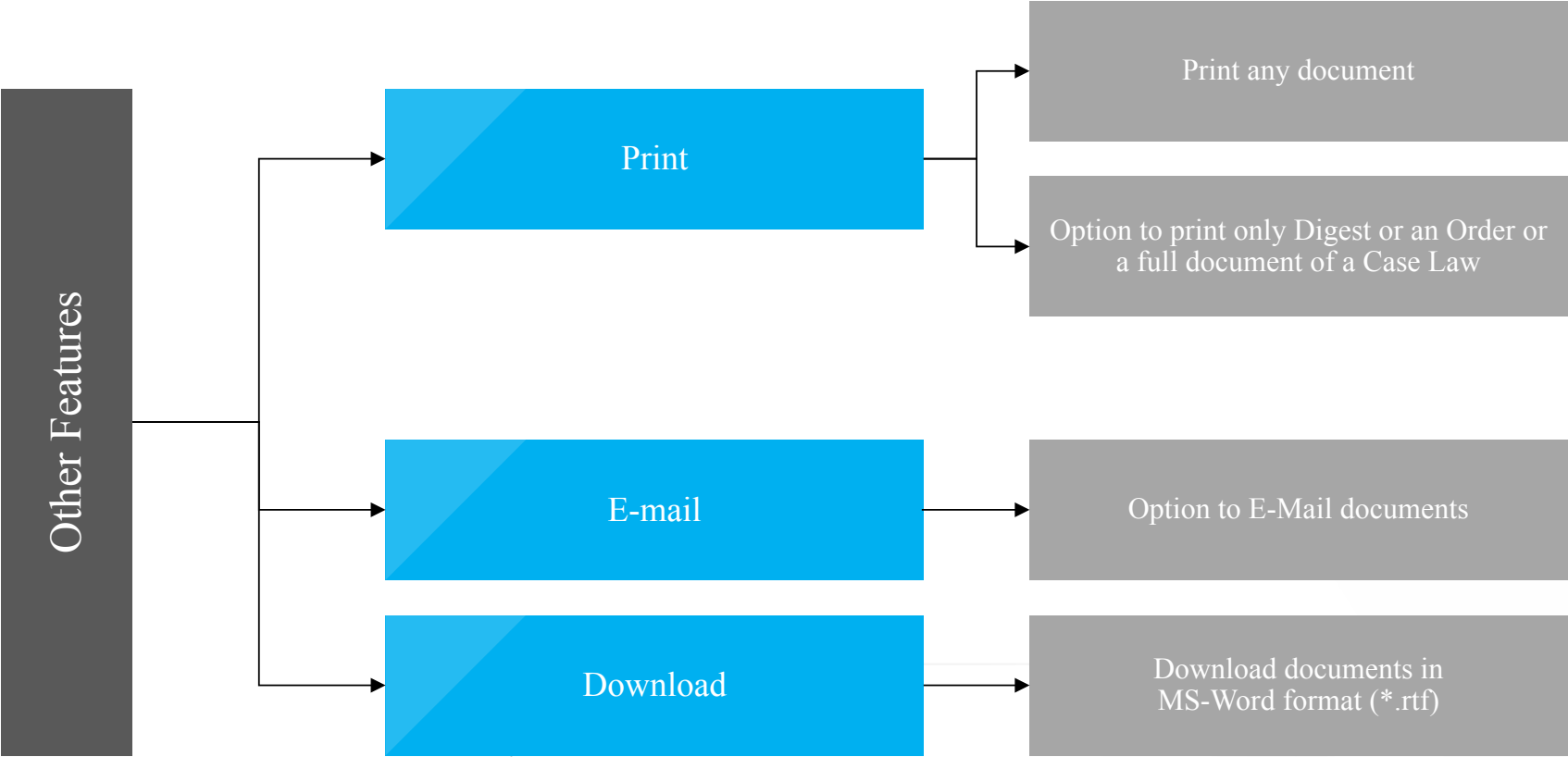
- A Daily email service to provide the analysis of most important story of the day
- Provides information about all updates in GST



Daily Tax Digest

- A Daily Bulletin for all Case Laws and Statutory Updates reported at www.taxmann.com
- In Just 5 minutes, one can read all the updates on:
 - Income-tax
 - GST
 - International Tax
 - Companies Act
 - SEBI & Banking Laws
 - Accounts & Audit
 - Indirect Taxes
- A section-wise digest is provided to help one in keeping himself abreast with all such updates
- Around 300 bulletins are issued in a year

OTHER FEATURES.



THANK YOU



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