

(FOR THE CANDIDATES ADMITTED
DURING THE ACADEMIC YEAR 2023-2024 ONLY)

(NO. OF PAGES:2)

23UPA513

REG.NO. :

N.G.M. COLLEGE (AUTONOMOUS): POLLACHI
END-OF-SEMESTER EXAMINATIONS: NOVEMBER 2025

B. Com(PA)
SEMESTER- V

MAXIMUM MARKS: 75
TIME: 3 HOURS

PART - III

INDIRECT TAXATION

SECTION – A

(10 X 1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

(K1)

1. Which of the following is **NOT** an indirect tax?
a) GST b) Customs duty c) Income tax d) Excise duty
2. The Customs Act was enacted in India in the year _____.
a) 1956 b) 1962 c) 1972 d) 1986
3. Under GST, which tax is levied on inter-state supply?
a) CGST b) SGST c) IGST d) UTGST
4. The main feature of indirect tax is _____.
a) Directly borne by taxpayer b) Shifted to another person
c) Paid only by companies d) Levied on income
5. Zero-rated supply under GST refers to _____.
a) Goods taxed at 0% b) Exempt goods
c) Export of goods and services d) Non-taxable goods

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES

(K2)

6. Define Indirect Taxes.
7. What is Customs Duty Drawback?
8. What is Input Tax Credit (ITC)?
9. Define Composite Supply under GST.
10. Define Zero rated supply.

SECTION – B

(5 X 5 = 25 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

(K3)

11. a) List the special features of indirect taxes.

(OR)

b) Differentiate Direct Vs Indirect Taxes.

12. a) Interpret the classification of goods under Customs Law.

(OR)

b) Examine the remission of duty on lost or destroyed goods.

13. a) Show the need for GST in India.

(OR)

b) List the advantages of GST.

14. a) Interpret the following terms under GST: Supplier, Business, Casual Taxable Person.

(OR)

b) Sketch the procedure for Registration under GST.

15. a) Compare Inter-State supply with Intra-State supply under IGST.

(OR)

b) Examine the Place of Supply of Services.

SECTION – C

(5 X 8 = 40 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.(K4 (Or) K5)

16. a) Discuss the advantages and disadvantages of Indirect Taxes.

(OR)

- b) Explain the contribution of indirect taxes to Government Revenue.

17. a) Point the provisions of levy and collection of customs duty under the Customs Act 1962.

(OR)

- b) Discuss in detail exemptions available under Customs duty.

18. a) Explain the structure of GST in India with its dual concept (CGST, SGST, IGST, UTGST).

(OR)

- b) Outline the taxes subsumed under State and Central GST Acts 2017.

19. a) Explain the concept of Supply under GST and distinguish between Composite and Mixed Supply with examples.

(OR)

- b) Summarise the Composition Levy under GST.

20. a) Discuss the levy and collection of tax under the Integrated Goods and Services Tax Act 2017.

(OR)

- b) Explain the meaning and scope of Zero-Rated Supply under GST with examples.

23UPA513/-

ANSWER KEY

PART - III

23UPA513 – Bachelor of Commerce (Professional Accounting)

SECTION – A

(10 X 1 = 10 MARKS)

ANSWER THE FOLLOWING QUESTIONS.

(Objective Questions with four Multiple Choices)

(K1)

(Qn. No. 1 - 5)

1. **Answer:** c) Income tax
2. **Answer:** b) 1962
3. **Answer:** c) IGST
4. **Answer:** b) Shifted to another person
5. **Answer:** c) Export of goods and services

ANSWER THE FOLLOWING IN ONE (OR) TWO SENTENCES

(K2)

Q6–Q10: Define / Short Answer

6. **Define Indirect Taxes.**

Answer: Indirect taxes are those taxes where the liability to pay is on one person but the burden is shifted to another, e.g., GST, Customs duty.

7. **State any two advantages of indirect taxes.**

Answer: 1. Convenient to collect 2. Wider coverage (collected from masses)

8. **What is Input Tax Credit (ITC)?**

Answer: ITC means claiming credit for the tax paid on purchases (inputs) against the tax liability on sales (outputs).

9. **Define Composite Supply under GST.**

Answer: A composite supply consists of two or more goods/services that are naturally bundled and supplied together, one of which is a principal supply.

10. **What is Customs Duty Drawback?**

Answer: It is the refund of customs duty paid on imported goods when they are re-exported or used in the manufacture of export goods.

SECTION – B

(5 X 5 = 25 MARKS)

ANSWER EITHER (a) OR (b) IN EACH OF THE FOLLOWING QUESTIONS.

(Qn. No. 11 to 15) Questions for Short Answers with internal choices – 2 questions from each unit.

(K3)

11. a) Features: Shiftability of burden, Paid indirectly through goods/services,
Broad coverage, Convenient collection, Regressive in nature.

b) A direct tax is a tax levied directly on a taxpayer and is paid straight to the imposing authority. An indirect tax is levied on goods and services and is paid by an individual to the intermediaries who then submit the tax to the government. The burden of direct taxes cannot be shifted to another person.

12. a) Goods under Customs Law are classified using a standardized system, primarily the Harmonized System (HS) of commodity description and coding, which arranges goods from raw materials to finished products. The classification is crucial for determining customs duties, applying trade policies, and collecting trade data, with the Customs Tariff Act serving as the governing legislation. The process involves understanding the goods' nature, composition, and use, and applying the HS nomenclature and its interpretative rules to find the most appropriate tariff heading.

b) The remission of excise duty refers to the waiver or cancellation of excise duty on goods lost or destroyed due to natural causes, unavoidable accidents, or if deemed unfit for consumption before removal, as per Rule 21 of the Central Excise Rules, 2002.

13. a) The idea of a nationwide GST in India was first proposed by the Kelkar Task Force on Indirect taxes in 2000. The objective was to replace the prevailing complex and fragmented tax structure with a unified system that would simplify compliance, reduce tax cascading, and promote economic integration.

13. b) Advantages of GST:

GST Eliminates the Cascading Effect of Tax.

Higher Threshold for Registration.

Composition Scheme for Small Businesses.

Simple and Easy Online Procedure.

The Number of Compliances is Lesser.

Special Treatment for e-Commerce Operators.

Improved Efficiency of Logistics.

Unorganised Sector is Regulated under GST.

14. a) As per Section 2(105) of the CGST Act, “supplier” in relation to any goods or services or both shall mean the person supplying such 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.

Business under GST is a very broad term, covering almost every economic activity, regardless of profit motive.

As per Section 2(20) of the CGST Act, “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 Union territory where he has no fixed place of business.

14. b) **Registration is mandatory for:** Businesses with aggregate turnover above the prescribed threshold limit (₹40 lakhs for goods, ₹20 lakhs for services – subject to state and nature of supply).
Inter-state suppliers.

Casual taxable persons (CTP) and Non-resident taxable persons (NRTP).

E-commerce operators and persons supplying through them.

Persons required to pay tax under reverse charge mechanism, etc.

Procedure for GST Registration

Step 1: Online Application (GST REG-01)

Visit the GST portal: www.gst.gov.in

Fill Part A of Form GST REG-01 with:

PAN of the applicant, Mobile number, Email ID

State/UT of registration

Verification through OTP (on mobile and email).

A Temporary Reference Number (TRN) is generated.

Step 2: Filing Application (Part B of REG-01)

Using TRN, log in and fill Part B of Form GST REG-01.

Provide details:

Business name, constitution, address, bank details

Details of proprietor/partners/directors

Authorized signatory, Place of business, Nature of business and goods/services supplied

Upload documents (PAN, Aadhaar, proof of business place, photographs, bank statement, authorization letter, etc.).

Step 3: Verification by GST Officer

Application and documents are examined by a GST officer.

If details are correct, application is approved within 7 working days.

If clarification required, officer issues Form GST REG-03.

Applicant must reply in Form GST REG-04 within 7 working days.

Step 4: Issue of Registration Certificate

On approval, GST Registration Certificate is issued in Form GST REG-06.

Certificate contains:

GSTIN (Goods and Services Tax Identification Number – a 15-digit PAN-based unique code).

Legal name of business, Trade name (if any), Constitution of business.

Address of principal and additional places of business.

Period of validity (for CTP and NRTP, valid for 90 days).

15. b) Place of Supply of Services (PoS)

The Place of Supply (PoS) determines which State's GST (SGST/UTGST) or IGST will be levied on a service transaction. Rules are laid down in the IGST Act, 2017.

1. General Rule (Section 12(2))

If recipient is a registered person → PoS = Location of such recipient.

If recipient is unregistered → PoS = Location of recipient (if address available), otherwise location of supplier.

2. Specific Rules for Certain Services

Some services have special provisions for PoS:

Services in relation to immovable property (e.g., architect, construction, hotel accommodation):

→ PoS = Location of the immovable property.

Performance-based services (e.g., training, personal grooming, fitness):

→ PoS = Place where services are actually performed.

Transportation of goods (including mail/courier):

→ Registered recipient → Place of recipient.

→ Unregistered recipient → Place where goods are handed over.

Passenger transport services:

→ Registered recipient → Place of recipient.

→ Unregistered recipient → Place where passenger embarks for journey.

Telecommunication services:

→ Depends on type – fixed line, mobile, internet, etc.

Banking and financial services:

→ PoS = Location of recipient (if available), otherwise location of supplier.

Online information and database access or retrieval (OIDAR) services:

→ PoS = Location of recipient.

3. International Services (Section 13 of IGST Act)

Default Rule: Place of supply = Location of recipient outside India.

Special cases:

Services related to immovable property → Place where property is located.

Performance-based services → Place where service is performed.

Intermediary services → Location of supplier.

Section C (K4 & K5: Q16–20)

(Either/Or Pattern, 5 × 8 = 40 Marks) Descriptive / Detailed

16. a) **Advantages:** Convenient, covers wide population, less evasion, promotes savings, helps in redistribution.

Disadvantages: Regressive in nature, inflationary, lack of equity, cascading effect (before GST).

16. b. **Meaning of Indirect Taxes:** Indirect Taxes are taxes levied on goods and services, where the burden of tax is indirectly shifted from the producer/supplier to the ultimate consumer.

Examples: GST (Goods and Services Tax), Customs Duty, Excise (on petroleum, tobacco, etc.).

Collected by businesses on behalf of the Government and remitted to the exchequer.

2. Contribution to Government Revenue

(a) Major Source of Revenue

Indirect taxes form a large portion of both Central and State Government revenue.

With the introduction of GST in 2017, many central (Excise, Service Tax) and state-level (VAT, Entry Tax, etc.) indirect taxes were subsumed into a single tax, increasing efficiency and compliance.

For example, GST alone contributes around 50% of India's total tax revenue.

(b) Wider Tax Base

Since indirect taxes are levied on consumption of goods and services, almost every citizen contributes to government revenue, whether rich or poor.

This gives the government a steady and continuous revenue flow.

(c) Source of Foreign Exchange & Trade Regulation

Customs duty on imports/exports not only adds to government revenue but also helps in controlling trade balance and protecting domestic industries.

(d) Growth-oriented Revenue

Indirect tax revenue grows with economic growth and higher consumption.

As demand for goods and services increases, tax collection automatically rises, providing funds for infrastructure, health, education, etc.

(e) Balanced Revenue Sharing

GST allows dual taxation (CGST + SGST), ensuring both Centre and States have assured revenue sources. IGST collections on inter-state trade are fairly distributed between Centre and destination States.

17. a) **Authority for Levy** - Customs duty is levied under the Customs Act, 1962 and the Customs Tariff Act, 1975.

Section 12 of the Customs Act, 1962 is the charging section:

“Customs duty shall be levied at such rates as specified under the Customs Tariff Act, 1975, or any other law for the time being in force, on goods imported into, or exported from, India.”

2. Taxable Event

The taxable event is the import into India or export out of India of goods.

Import is considered complete when goods cross the customs barrier (i.e., when they enter the territorial waters and are cleared for home consumption).

Export is considered complete when goods cross the territorial waters of India.

3. Types of Customs Duty

Levy includes different types of duties such as:

Basic Customs Duty (BCD) – main duty levied under the Customs Tariff Act.

Integrated Goods and Services Tax (IGST) – levied on imports to ensure parity with domestic supply.

Countervailing Duty (CVD) – to offset excise duty on indigenous goods (now largely subsumed under GST).

Anti-dumping duty – to prevent unfair trade practices.

Safeguard duty – to protect domestic industry from import surges.

Protective duty – recommended by the Tariff Commission to protect local industries.

4. Valuation for Duty

Customs duty is levied based on Value of Goods (transaction value) or quantity.

Section 14 of the Customs Act:

Transaction value = price actually paid or payable for the goods when sold for export to India, including freight, insurance, commission, packing, etc.

If not available, value is determined as per Customs Valuation (Determination of Value of Imported Goods) Rules, 2007.

5. Collection of Customs Duty

Duty is collected by Customs authorities at the port/airport/land customs station at the time of: Clearance of imported goods for home consumption (Bill of Entry).

Export of goods (Shipping Bill).

No goods can be cleared unless the duty assessed is paid (self-assessment by importer/exporter subject to verification by Customs Officer).

6. Exemptions from Customs Duty

Central Government may grant full or partial exemption from customs duty by issuing a notification under Section 25 of the Customs Act, 1962.

Exemptions can be general (applicable to all) or conditional (subject to specific conditions).

7. Recovery and Refund

If duty is not paid/short paid, it can be recovered with interest and penalty.

Excess duty paid can be claimed as refund under Section 27, subject to the principle of unjust enrichment.

17. b) **Exemptions under Customs Duty**

The Customs Act, 1962 provides the Government of India power to grant relief from customs duty through exemptions. These exemptions may be general (applicable to all importers/exporters) or conditional/specific (granted under special circumstances).

The main provision is Section 25 of the Customs Act, 1962:

The Central Government may, if it is satisfied that it is necessary in the public interest, exempt generally or subject to conditions goods of any description from the whole or part of customs duty.

1. Types of Exemptions

(a) General Exemptions

Issued by the Central Government through notifications in the Official Gazette.

Apply to all importers/exporters who satisfy the specified conditions.

Example: Exemption of certain life-saving drugs from customs duty.

(b) Specific (Ad-hoc) Exemptions

Granted by the Government in special cases, usually by customs authorities or through a customs notification order.

Generally valid for a particular importer/exporter or consignment.

Example: Import of special equipment for a government research project.

(c) Conditional Exemptions

Exemptions subject to conditions, such as end-use, actual user, production of certificates, etc.

Example: Import of raw materials duty-free under Export Promotion Schemes (EPCG, Advance Authorization), provided final goods are exported.

(d) Partial Exemptions

When only a part of the customs duty is waived, while the balance must be paid.

Example: Reduction of Basic Customs Duty on specified electronic goods from 20% to 10%.

(e) Absolute Exemptions

Full exemption with no conditions attached.

Example: Imports by United Nations or certain diplomatic missions.

(f) End-use Based Exemptions

Duty exemption is given only if the goods are used for a specific purpose.

Importer must give an undertaking or bond, sometimes subject to post-import verification.

Example: Import of fertilizers for agricultural use.

(g) Exemption by Refund (Duty Drawback)

In some cases, duties are levied at the time of import/export but later refunded, wholly or partly, when conditions are fulfilled.

Example: Duty drawback scheme on re-export of imported goods.

2. Examples of Exemptions under Customs

Project Imports: Concessional duty for importing machinery/equipment for power projects, irrigation, etc.

EOUs/SEZs: Duty-free imports of raw materials and capital goods used in 100% Export Oriented Units (EOUs) and Special Economic Zones (SEZs).

Baggage Exemption: Passengers are allowed to bring goods up to a prescribed value duty-free.

Charitable/Relief Imports: Goods imported for disaster relief or charitable purposes.

Government & Defence Imports: Exemption on defence-related equipment and goods imported by Government institutions.

Life-Saving Drugs & Equipment: Exemption or concessional duty for certain medicines, vaccines, and medical devices.

3. Safeguards in Exemptions

Exemptions must be issued in public interest.

Conditions imposed must be strictly complied with (failure can lead to demand of duty with interest/penalty).

The Government reviews exemption notifications periodically to avoid misuse.

19. b) **Composition Levy under GST**

1. **Meaning**

The Composition Scheme under GST is a simple and easy compliance scheme for small taxpayers. It allows them to pay GST at a fixed percentage of their turnover instead of the normal rate and to file fewer returns. Introduced under Section 10 of the CGST Act, 2017.

Objective: To reduce compliance burden and encourage voluntary compliance by small businesses.

2. Eligibility for Composition Scheme

A registered taxpayer can opt for the scheme if:

Aggregate Turnover Limit (as per latest rules):

Up to ₹1.5 crore for normal States.

Up to ₹75 lakh for North-Eastern States & Himachal Pradesh.

Person must be engaged in supply of goods or restaurant services (excluding alcohol).

Manufacturers, traders, and small restaurants can apply.

Service Providers (other than restaurant services) generally not eligible, except a Composition Scheme for service providers (up to ₹50 lakhs turnover at 6%).

3. Persons NOT Eligible for Composition Levy

The following persons cannot opt for this scheme:

Supplier of goods not taxable under GST (e.g., liquor).

Inter-state suppliers of goods.

E-commerce operators or suppliers through e-commerce platforms requiring TCS.

Manufacturers of certain notified goods (e.g., ice-cream, pan masala, tobacco).

Casual taxable persons and non-resident taxable persons.

4. Tax Rates under Composition Levy

Category of Registered Person	GST Rate Payable
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Manufacturers (other than ice-cream, pan masala, tobacco)	1% (0.5% CGST + 0.5% SGST)
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Traders/Dealers	1% of turnover (0.5% + 0.5%)
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Restaurants (not serving alcohol)	5% (2.5% + 2.5%)
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Service Providers (special scheme under Sec 10(2A))	6% (3% + 3%)
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5. Conditions & Restrictions

Cannot collect tax from customers (i.e., no GST invoice, only Bill of Supply).

Cannot claim Input Tax Credit (ITC).

Must mention "Composition taxable person, not eligible to collect tax on supplies" on every bill.

Must pay tax on reverse charge wherever applicable.

Must display notice of "Composition Dealer" at business premises.

6. Compliance Requirements

Registration: Opt by filing CMP-02 before the beginning of the financial year.

Returns:

Quarterly Statement – CMP-08 (by 18th of the month following the quarter).

Annual Return – GSTR-4 (by 30th April following the end of FY).

7. Advantages of Composition Levy

Lesser compliance burden (quarterly instead of monthly returns).

Reduced tax liability due to lower rates.

Simpler accounting and billing (Bill of Supply instead of Tax Invoice).

Beneficial for small businesses to stay competitive.

8. Disadvantages of Composition Levy

Cannot issue GST invoice → Customers cannot claim ITC.

Cannot avail ITC on own purchases.

Not suitable for businesses engaged in inter-state trade or e-commerce.

May lose competitiveness in B2B supplies (since buyers prefer ITC invoices).

20. a) Levy and Collection of Tax under IGST Act, 2017

1. Charging Section – Section 5 of IGST Act

“There shall be levied a tax called the Integrated Goods and Services Tax (IGST) on all inter-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 of the CGST Act and at such rates, not exceeding 40% as may be notified by the Government on the recommendations of the GST Council.”

Thus, IGST is levied on all inter-State supplies and imports, but not on alcohol for human consumption.

2. Taxable Event under IGST

The taxable event is the supply of goods or services or both in the course of inter-State trade or commerce. Includes:

Supplies between two different States/UTs.

Import of goods/services into India.

Supplies to/by SEZ units/developers.

Exports (treated as zero-rated).

3. Person Liable to Pay IGST

Normally, the supplier of goods/services is liable to pay IGST.

In case of reverse charge supplies, the recipient pays.

In case of import of goods, IGST is collected along with customs duty at the time of import.

4. Collection and Appropriation of IGST

IGST is levied and collected by the Central Government.

The collected tax is apportioned between:

Union Government and Destination State/UT (where goods/services are consumed).

This ensures GST remains a destination-based tax.

5. Valuation for IGST

Value of supply is determined as per Section 15 of the CGST Act, 2017 (transaction value = price actually paid or payable). Includes taxes, duties, cesses, fees, freight, insurance, etc., except GST itself.

6. Input Tax Credit (ITC) under IGST

IGST paid on inter-State supply is available as credit.

Utilisation order of ITC (Section 49A, 49B of CGST Act):

IGST credit → first set off against IGST, then CGST, then SGST/UTGST.

CGST credit → against CGST, then IGST.

SGST/UTGST credit → against SGST/UTGST, then IGST.

Cross-utilisation between CGST and SGST is not allowed.

7. Zero-Rated Supplies (Exports & SEZ)

Exports and supplies to SEZs are treated as zero-rated under Section 16 of the IGST Act.

Input Tax Credit/refund is allowed even if the output supply is zero-rated.

Exporters can either:

Export without payment of IGST under Bond/LUT and claim ITC refund, or

Export on payment of IGST and claim refund of IGST paid.

8. Exemptions

The Government may grant exemptions by notification (generally on the recommendation of the GST Council).

Certain goods and services are exempted or zero-rated for public interest (e.g., healthcare, education services, some essential goods).

20. b) Zero-Rated Supply under GST

1. Meaning: The concept of Zero-Rated Supply is given under Section 16 of the IGST Act, 2017.

Zero-rated supply ≠ Exempt supply.

Exempt supply: No GST is charged, but input tax credit (ITC) cannot be claimed.

Zero-rated supply: No GST is charged, but input tax credit/refund of ITC is allowed.

Thus, zero-rated supplies enjoy full ITC benefit and are not considered a cost to the exporter.

2. Scope of Zero-Rated Supply

According to the IGST Act, the following are treated as zero-rated:

Export of goods

When goods are taken out of India to a place outside India.

Example: An Indian manufacturer exports garments to the USA. Export of services

A supply of service is considered export if:

Supplier is in India, Recipient is outside India, Place of supply is outside India,

Payment is received in convertible foreign exchange/INR permitted by RBI,

Supplier and recipient are not merely establishments of the same entity.

Example: An Indian IT company provides software services to a client in the UK.

Supply of goods or services to SEZ developer or SEZ unit

Supplies to SEZ units are treated as zero-rated, irrespective of whether they are for authorized operations.

Example: A Chennai-based electronics supplier supplies laptops to an SEZ unit in Hyderabad.

3. Options for Zero-Rated Supplies

Suppliers making zero-rated supplies can choose one of the following:

Supply without payment of IGST, Under a Bond or Letter of Undertaking (LUT).

Supplier can claim refund of unutilized ITC, Supply with payment of IGST, Charge IGST on the invoice. Exporter can later claim refund of the IGST paid.

4. Benefits of Zero-Rated Supply

Promotes exports and global competitiveness.

Ensures that taxes are not exported with goods/services.
Provides refund of ITC, making exports tax-free in reality.

5. Examples

Export of Goods: A textile exporter in Surat exports sarees worth ₹10 lakh to Dubai. No GST is charged, and ITC refund is available.

Export of Services: A BPO in Bengaluru provides customer support services to a US company. This service qualifies as export and is zero-rated.

Supply to SEZ: A company supplies construction materials to an SEZ developer in Chennai. Treated as zero-rated.

19. a)

Basis	Composite Supply	Mixed Supply
Definition	Naturally bundled supplies with one principal supply	Artificially bundled supplies, not naturally bundled
Principal Supply	Has a principal supply (determines tax rate)	No principal supply
Tax Rate	Rate of principal supply applies to all	Highest tax rate among the items applies to all
Example	Hotel stay + free breakfast	Gift hamper with chocolates + cosmetics + juice

18. b)

Subsumed Central Taxes (CGST)	Subsumed State Taxes (SGST)
Central Excise Duty	State VAT (except petroleum/liquor)
Service Tax	Purchase Tax
Additional Duties of Excise	Luxury Tax
CVD (Additional Customs Duty)	Entry Tax / Octroi / Local Body Tax
SAD (Special Additional Duty of Customs)	Entertainment Tax (except local bodies)
Excise Duty on medicinal, textiles	Taxes on Lottery, Betting, Gambling
Central Surcharges & Cesses (related to goods/services)	State Surcharges & Cesses (related to goods/services)

18. a)

Type of GST	Levied By	Applies On	Revenue Goes To
CGST	Central Govt	Intra-state supply	Centre
SGST	State Govt	Intra-state supply	Same State
UTGST	UT Administration	Intra-UT supply	UT Administration
IGST	Central Govt	Inter-state supply & Imports	Shared between Centre & Destination State