

Ratan Samal & Manohar Samal

Section 9 of the Central Goods and Services Tax (CGST) Act, 2017 is the charging mechanism for levy of tax on intra- state supplies and Section 5 of the Integrated Goods and Services Tax (IGST) Act, 2017 is the charging mechanism for levy of tax on inter- state supplies. The said charging mechanism stipulates that the rates of taxes applicable shall be determined as per the respective Rate Notifications which are introduced in consultation with the GST Council and notified by the Government. As far as goods are concerned, the classification of goods has been aligned with the First Schedule appended to the Customs Tariff Act, 1975 which in turn is aligned to the Harmonised System of Nomenclature (HSN) devised by the World Customs Organisation, Brussels. Therefore, for the purposes of classification of goods, the GST Rate Notifications are aligned to HSN in the event that there is any doubt or ambiguity in respect of classification, then HSN can be resorted for clarifications.....