

Umang Talati

Introduction 1.1. Any taxation statute in a country can be broken down into three limbs in order to determine the tax, The 'what', the 'how much' and the 'when'. 1.2. In the GST Regime, Sec 7 of the Central Goods and Services Act, 2017 (hereinafter referred to as 'the Act') establishes the 'What' and provides for activities/ transactions on which GST is to be attracted and charging Sec 9 of the CGST Act, 2017 establishes the charge of tax on the said activities or transactions.