

# Goods & Services Tax

## Educational Series

PD & PP : GST : 93/2017

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### Power to make Rules under GST (Compensation to States) Act, 2017

Section 12 of the GST (Compensation to States) Act lays down that the Central Government shall, on the recommendations of the Council, by notification in the Official Gazette, make rules for carrying out the provisions of this Act.

In particular, and without prejudice to the generality of the foregoing power, such rules may provide for all or any of the following matters, namely:

conditions which were included in the total base year revenue of the States, referred to in sub-clause (g) of clause (4) of article 279A of the Constitution, under sub-section (3) of section 5

the conditions subject to which any part of revenues not credited in the Consolidated Fund of the respective State shall be included in the total base year revenue of the State, under sub-section (6) of section 5

the manner of refund of compensation by the States to the Central Government under sub-section (6) of section 7

the manner of levy and collection of cess and the period of its imposition under sub-section (1) of section 8

the manner and forms for payment of cess, furnishing of returns and refund of cess under sub-section (1) of section 9

any other matter which is to be, or may be, prescribed, or in respect of which provision is to be made, by rules

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