

Short title, extent and commencement

THE CENTRAL GOODS AND SERVICES TAX ACT, 2017

No. 12 of 2017

Dated: 12th April 2017

An Act to make a provision for levy and collection of tax on intra-State supply of goods or services or both by the Central Government and the matters connected therewith or incidental thereto.

BE it enacted by Parliament in the Sixty-eighth Year of the Republic of India as follows:—

CHAPTER I

PRELIMINARY

Short title, extent and commencement.

1.(1) This Act may be called the Central Goods and Services Tax Act, 2017.

(2) It extends to the whole of India. ~~*[except the State of Jammu and Kashmir]~~

(3) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.

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