

Q6 Explain the role of ~~GST~~ Council. what is final of supply under Cr-S.T Act 2017

Roll of C.S.T Council

The Goods and service Tax Council (hereinafter referred to as "GSTC") comprises of the Minister, Union Finance Minister of the State (Revenue) and the State Finance Ministers to GST recommend on the state, exemption and thresholds, taxes to be subsumed and other matters.

Time of Cr. S. T. Supply Act 2017.

As per Section 31 of Cr. S. T. Act, 2017 an invoice for supply of goods needs to be issued before the removal of goods for the recipient where the supply involves movement of goods.