

Explain the role of Gst Council what is time of supply under CGST act 2017?

The role of GST Council is a governing body to regulate and direct each and every step for the implementation of goods and service tax in the nation with decisions over tax rates and further implementation.

GST Council assimilates suggestions and regulation into one form and improvise the changes formally through notifications and circulars with its departments and finance ministry.

The establishment of council was issued on Saturday the 10th day of September 2016 and the provision came into force on Monday the 12th day of September 2016.

Article 279A having provisions regarding functions of the GST Council.

The GST Council will be supposed to make the recommendations to the union and state on the following matters.