

## PREVIOUSLY IN GST SERIES...

- ✓ Comic #01 – What is GST?
- ✓ Comic #02 – GST Council
- ✓ Comic #03 – GSTN
- ✓ Comic #04 – Types of GST

## TODAY'S MISSION



Understand WHY  
IGST was introduced,  
how it works and  
its rates.

Let's Begin!

## GST LEARNING JOURNEY

- 01 What is GST? 02 GST Council 03 GSTN 04 Types of GST 05 Why IGST? (Current) 06 What is Composite Supply? 07 Mixed Supply

**1**

Prof. Ambika Mam, agar CGST aur SGST already hain, to IGST ki zarurat hi kyun padi?

Bahut accha question! Chalo example se samajhte hain.

Kanvika

Prof. Ambika Mam

**2**

Maan lo, Jaipur (Rajasthan) se Delhi me goods bheje gaye.

**SUPPLIER**  
JAIPUR (RAJASTHAN)

**BUYER**  
DELHI

Tax Rajasthan ko mile ya Delhi ko?

Isi confusion ko solve karne ke liye IGST laya gaya.

**3**

### HOW IGST WORKS?

Inter-State supply me supplier ek hi tax charge karta hai – IGST. Baad me Central Government destination State ko uska share transfer kar deti hai.

Oh! Iska matlab GST ek **Destination-Based Tax** hai?

**SUPPLIER (Jaipur)**

Goods sold to another State (Delhi)

**IGST CHARGED**

IGST

Seller charges IGST on the invoice

**CENTRAL GOVERNMENT**

IGST collected by the Central Government

**SETTLEMENT TO DESTINATION STATE (Delhi)**

Central Government settles (transfers) Delhi's share to Delhi State

Exactly! Tax us State ko milta hai jahan goods ya services finally consume hote hain. Isliye GST ek **Destination-Based Tax** hai.

**4**

### IGST RATES – SAME AS TOTAL OF CGST + SGST

| GST RATE | INTRA-STATE SUPPLY (CGST + SGST) | INTER-STATE SUPPLY (IGST) | EXAMPLE    |
|----------|----------------------------------|---------------------------|------------|
| 5%       | 2.5% + 2.5%                      | 5% IGST                   | Same total |
| 12%      | 6% + 6%                          | 12% IGST                  | Same total |
| 18%      | 9% + 9%                          | 18% IGST                  | Same total |
| 28%      | 14% + 14%                        | 28% IGST                  | Same total |

Wow! IGST ki rate hamesha same hoti hai. Bas CGST aur SGST ko combine karke IGST charge kiya jata hai!

Exactly! IGST inter-state trade ko simple aur seamless banata hai.

**IGST = CGST + SGST**

### GOLDEN RULE

Intra-State Supply = CGST + SGST

Inter-State Supply = IGST

### KEY TAKEAWAY

- ✓ IGST is charged on Inter-State Supplies.
- ✓ Central Government collects IGST.
- ✓ Destination State gets its share.
- ✓ IGST rate = Total of CGST + SGST.
- ✓ One Nation, One Tax – One India, One Market!

### MISSION ACCOMPLISHED!

Ab samajh aaya! IGST sirf ek tax nahi, balki inter-state trade ka smart mechanism hai!