

Section 8 - Legislative History 2017-2026

S. No.	Section / Clause	Finance Act / Amendment Act	GST Council Trigger	Effective Date	Nature of Amendment	Amendment Text / Change	Background	Purpose	Revenue Impact	Compliance Impact	Litigation Risk	Impact on Registered Person	Impact on Consumer	Relevant Notifications	Relevant Circulars	Relevant Case Laws	Author's Comments
1	Section 8(a)	CGST Act, 2017	Original GST Framework	01.07.2017	Original Enactment	Composite supply treated as supply of principal supply.	Need for certainty in bundled transactions.	Avoid splitting naturally bundled supplies.	Medium	Medium	High	Taxpayer required to identify principal supply.	Uniform tax treatment and reduced cascading.	Original CGST Act	FAQs and sectoral clarifications	Numerous AARs	Foundation of composite supply concept.
2	Section 8(b)	CGST Act, 2017	Original GST Framework	01.07.2017	Original Enactment	Mixed supply taxed at highest rate of tax.	Prevent artificial bundling to obtain lower tax rates.	Protect revenue.	High	Medium	High	Businesses required to evaluate bundled offerings.	Higher GST burden where mixed supply exists.	Original CGST Act	Sectoral clarifications	Various AARs	Original wording created ambiguity regarding "highest rate".
3	Section 8(b)	CGST (Amendment) Act, 2018	GST Council recommendation	01.02.2019	Clarificatory Amendment	Words " <b>highest rate of tax</b> " substituted with " <b>highest rate of tax applicable to any of the items comprising the mixed supply</b> ".	Ambiguity regarding determination of highest tax rate.	Clarify legislative intent and avoid disputes.	Neutral	Low	Reduced from High to Medium	Greater certainty in valuation and classification.	Reduced classification disputes.	Notification bringing CGST Amendment Act into force	No dedicated circular	Various Advance Rulings	Most significant amendment in Section 8 history.
4	Composite Supply Framework	Finance Act, 2021	No amendment	N.A.	No Change	Section retained without modification.	Existing framework considered adequate.	Stability.	Nil	Nil	Medium	Existing compliance framework continues.	No impact.	N.A.	Existing circulars continue.	Existing jurisprudence continues.	Indicates legislative satisfaction with provision.
5	Composite Supply Framework	Finance Act, 2025	No amendment	N.A.	No Change	No amendment made to Section 8.	No major policy concerns identified.	Stability.	Nil	Nil	Medium	Existing law continues.	No impact.	N.A.	Existing circulars continue.	Existing jurisprudence continues.	Provision remains litigation-driven rather than amendment-driven.
6	Composite Supply Framework	Finance Act, 2026	No amendment	N.A.	No Change	No amendment made to Section 8.	Legislature focused on other GST provisions.	Stability and continuity.	Nil	Nil	Medium	Existing framework remains unchanged.	No impact.	N.A.	Existing circulars continue.	Existing jurisprudence continues.	Current legal position remains substantially same as 2019.