

S. No.	Section / Clause	Finance Act / Amendment Act	GST Council Meeting / 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 7(1)	CGST Act, 2017	Original GST Framework	01.07.2017	Original Enactment	Introduced comprehensive definition of "Supply" covering sale, transfer, barter, exchange, licence, rental, lease, disposal for consideration in course or furtherance of business.	Constitutional shift from multiple indirect taxes to destination-based GST.	Establish a single taxable event replacing manufacture, sale and service concepts.	Very High	High	High	Every taxable person required to evaluate transactions through "supply" test.	GST embedded in price of goods and services.	Appointed Day Notifications	Initial GST FAQs and TRU clarifications	<i>Mohit Minerals, Safari Retreats</i> (later interpretation)	Foundation of GST levy mechanism.
2	Section 7(1)(d)	CGST Act, 2017	Original GST Framework	01.07.2017	Original Enactment	Activities specified in Schedule II treated as supply of goods or services.	Legislature intended classification certainty.	Distinguish goods versus services.	Neutral	Medium	High	Taxpayers frequently relied on Schedule II to determine taxability.	Potential wider tax incidence due to expansive interpretation.	Original CGST Act	Various FAQs	Multiple AAR rulings	Drafting created interpretational issues because Schedule II appeared capable of creating a supply by itself.
3	Section 7(1)(d) omitted and Section 7(1A) inserted	CGST (Amendment) Act, 2018	GST Council recommendation following interpretational disputes	Retrospective from 01.07.2017 (brought into force on 01.02.2019)	Clarificatory but retrospective	Section 7(1)(d) omitted. New Section 7(1A) inserted stating that where activities constitute supply under Section 7(1), Schedule II shall determine whether such supply is goods or services.	Industry concerns that Schedule II was being treated as an independent charging provision.	Clarify that Schedule II classifies supply but does not create supply.	Neutral	Medium	Reduced from High to Medium	Reduced exposure in transactions lacking consideration or business nexus.	Reduced cascading of unintended GST costs.	Notification No. 02/2019-Central Tax dated 29.01.2019	No specific circular. Subsequent interpretational guidance emerged through jurisprudence.	<i>Union of India v. Mohit Minerals Pvt. Ltd.</i> ; numerous AAR rulings	One of the most important amendments in GST jurisprudence. It fundamentally changed interpretation of Schedule II.
4	Section 7(3)	CGST (Amendment) Act, 2018	Consequential to insertion of Section 7(1A)	01.02.2019	Consequential Amendment	Reference changed from Section 7(1) and 7(2) to Section 7(1), 7(1A) and 7(2).	Required due to restructuring of Section 7.	Legislative consistency.	Nil	Low	Low	No material business impact.	Nil	Notification No. 02/2019-CT	None	None	Purely consequential amendment.
5	Section 7(1)(aa)	Finance Act, 2021	Triggered by Supreme Court decision in <i>Calcutta Club</i>	Applicable retrospectively from 01.07.2017; brought into force from 01.01.2022	Substantive Amendment	Activities or transactions by a person (other than individual) to its members or vice versa for consideration deemed to be supply. Explanation deems members and entity as separate persons.	Supreme Court held that doctrine of mutuality prevents taxation between club and members.	Override mutuality principle and protect revenue.	Very High	High	Very High	Clubs, RWAs, trade associations, chambers, societies became liable to GST on member-related supplies.	Membership subscriptions and maintenance charges became costlier.	Notification No. 39/2021-CT dated 21.12.2021	Departmental clarifications and FAQs.	<i>State of West Bengal v. Calcutta Club Ltd.</i> ; <i>Ranchi Club Ltd.</i>	Most significant substantive amendment to Section 7 after GST implementation.
6	Schedule II Para 7 omitted	Finance Act, 2021	Consequential to Section 7(1)(aa)	Applicable retrospectively from 01.07.2017; effective 01.01.2022	Consequential Amendment	Entry relating to supply by unincorporated association or body of persons to members omitted.	Taxability now directly covered under Section 7(1)(aa).	Avoid duplication.	Nil	Low	Low	No separate compliance consequence.	Nil	Notification No. 39/2021-CT	None	<i>Calcutta Club</i>	Legislative housekeeping amendment.
7	Section 7 read with Schedule III	Various Amendments up to Finance Act 2023	GST Council recommendations on import trade transactions	Various dates	Trade Facilitation	High-sea sales, bonded warehouse sales and certain import-linked transactions excluded from supply through Schedule III.	Concerns regarding double taxation under customs and GST.	Avoid cascading and improve ease of doing business.	Revenue Foregone (Intentional)	Medium	Reduced significantly	Relief for importers and traders.	Reduced embedded tax cost.	Various amendment notifications	Clarificatory circulars on warehoused goods and imports	<i>Mohit Minerals Pvt. Ltd.</i>	Significant policy correction rather than revenue measure.
8	Section 7 read with Actionable Claims Provisions	Finance Act, 2023 and related amendments	GST Council deliberations on online gaming, betting and casinos	01.10.2023 onwards	Sector-Specific Amendment	Clarified taxability framework for specified actionable claims and gaming transactions.	Significant litigation and revenue leakage concerns.	Bring certainty and widen tax base.	Very High	High	Very High	Gaming operators required major compliance restructuring.	Increased tax burden on gaming participants.	Relevant 2023 notifications	Sector-specific clarifications	<i>Skill Lotto Solutions Pvt. Ltd.</i>	Although not a direct amendment to Section 7, it materially impacts supply determination.
9	Section 7	Finance Act, 2025	No specific amendment	N.A.	No Change	No amendment to Section 7.	Provision considered stable.	Continuity.	Nil	Nil	Medium (existing disputes continue)	Existing interpretation continues.	No change.	N.A.	Existing circulars continue.	Existing jurisprudence continues.	Important to record for legislative chronology.
10	Section 7	Finance Act, 2026	No specific amendment	N.A.	No Change	No amendment made to Section 7. Current provision continues unchanged.	Legislature focused on other GST provisions.	Continuity and stability in supply framework.	Nil	Nil	Medium	Existing compliance framework remains unchanged.	No impact.	N.A.	Existing circulars continue.	Existing jurisprudence continues.	Confirms that the present law continues to be governed by the 2018 and 2021 amendments.