1. **Short title, extent and commencement.**

(*1*) This Act may be called the Integrated Goods and Services Tax Act, 2017.

(*2*) It shall extend to the whole of India [Omitted] i.

*i (Omitted the expression ‘except the State of Jammu and Kashmir’ by IGST (Extension to the Jammu and Kashmir) Act, 2017 (27 of 2017) and came into force on 08-0-2017))*

(*3*) It shall come into force on such date as the Central Government may, by notification in the Official Gazette, appoint:

Provided that different dates may be appointed for different provisions of this Act and any reference in any such provision to the commencement of this Act shall be construed as a reference to the coming into force of that provision.