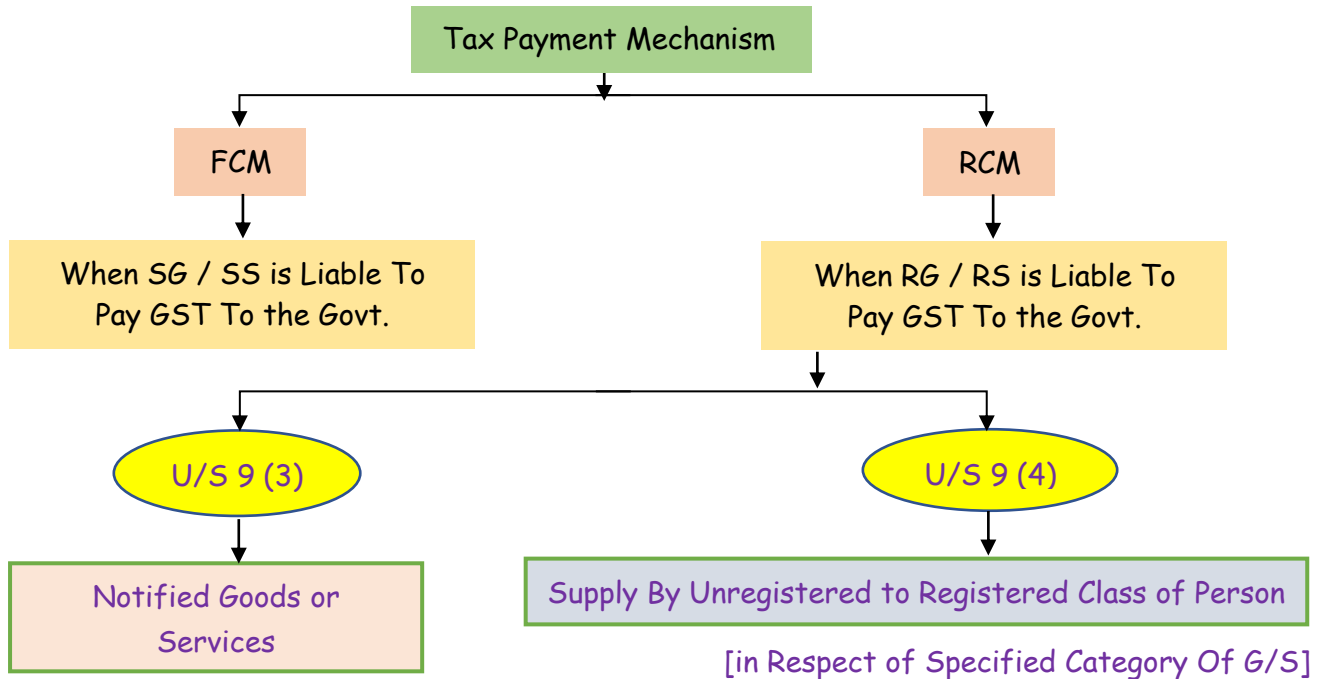
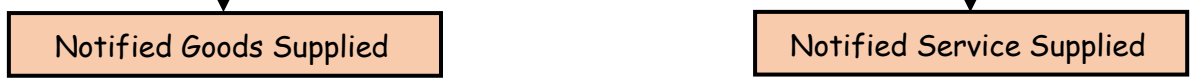



08


Reverse Charge Mechanism



Reverse Charge Mechanism






- Cashew Nuts Not Shelled Or Peeled
 - Bidi Wrapper Leaves
 - Tobacco Leaves
 - Raw Cotton
-  SG
 ↓
 Agriculturist

 RG
 ↓
 Any Registered Person

 SG  RG
 Silk Yarn - By Manufacture - To Any Reg. Person

Used Vehicle
 Seized & Consificated Goods
 Used Goods
 Waste & Scarp

 SG  RG
 By CG / SG / LA - To Any Reg. Person

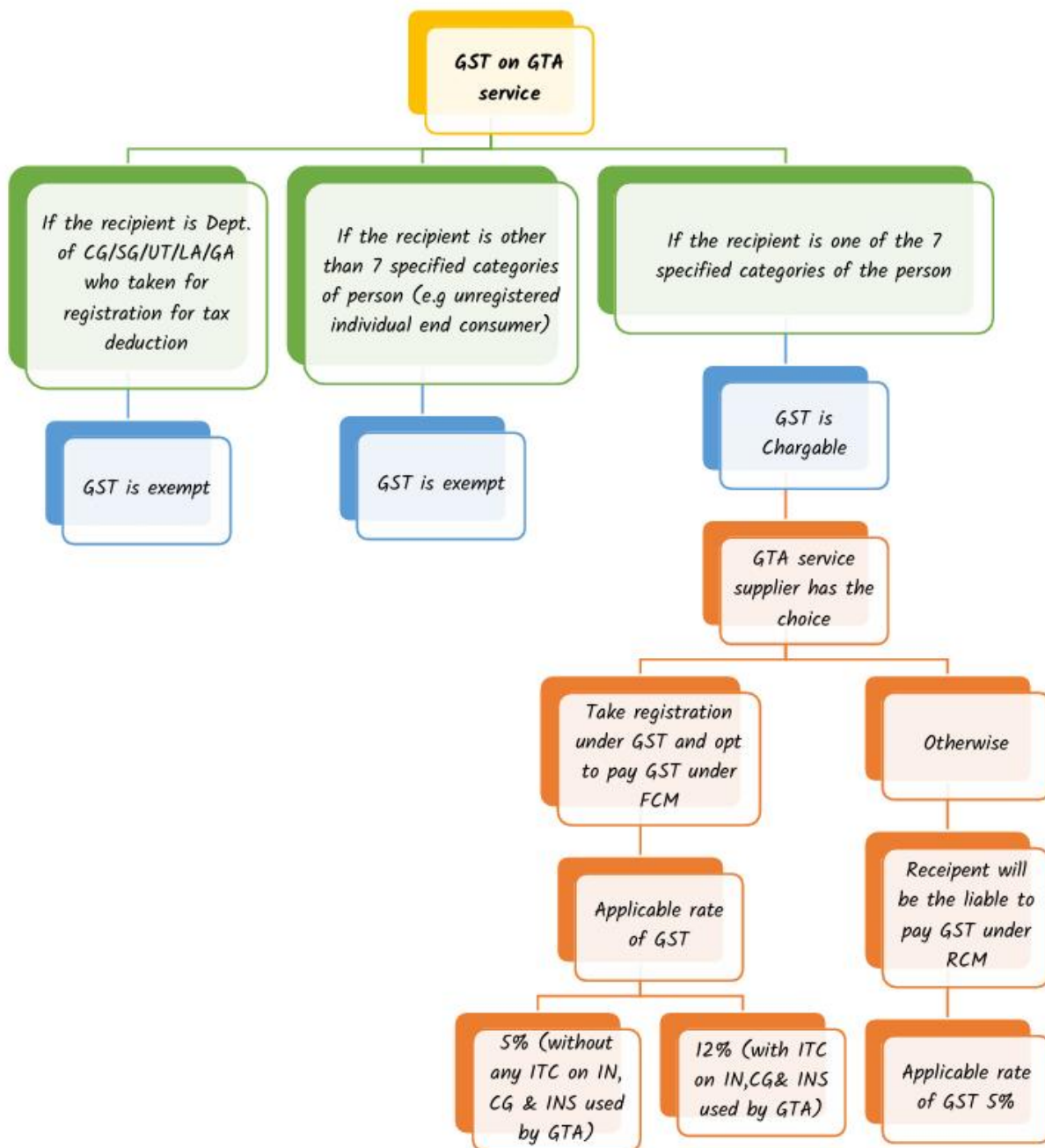
 SG  RG
 Priority Sector Landing Certificate - By Reg. Person - To Reg. Person

 SG  RG
 Supply of Lottery - By SG / UT / LA - to Lottery Distributor / Selling Agent

U/S 9(3) Notified Services Under RCM

1. GTA Services

Sr. No	Category of supply of service	Supplier of service	Person liable to pay tax & Recipient of Service
1	GTA	Goods Transport Agency (GTA)	(a) factory or (b) society or (c) co-operative society or (d) any person registered under the CGST Act or the IGST Act or the SGST Act or the UTGST Act; or (e) body corporate or (f) any partnership firm or (g) any casual taxable person. Located in taxable territory



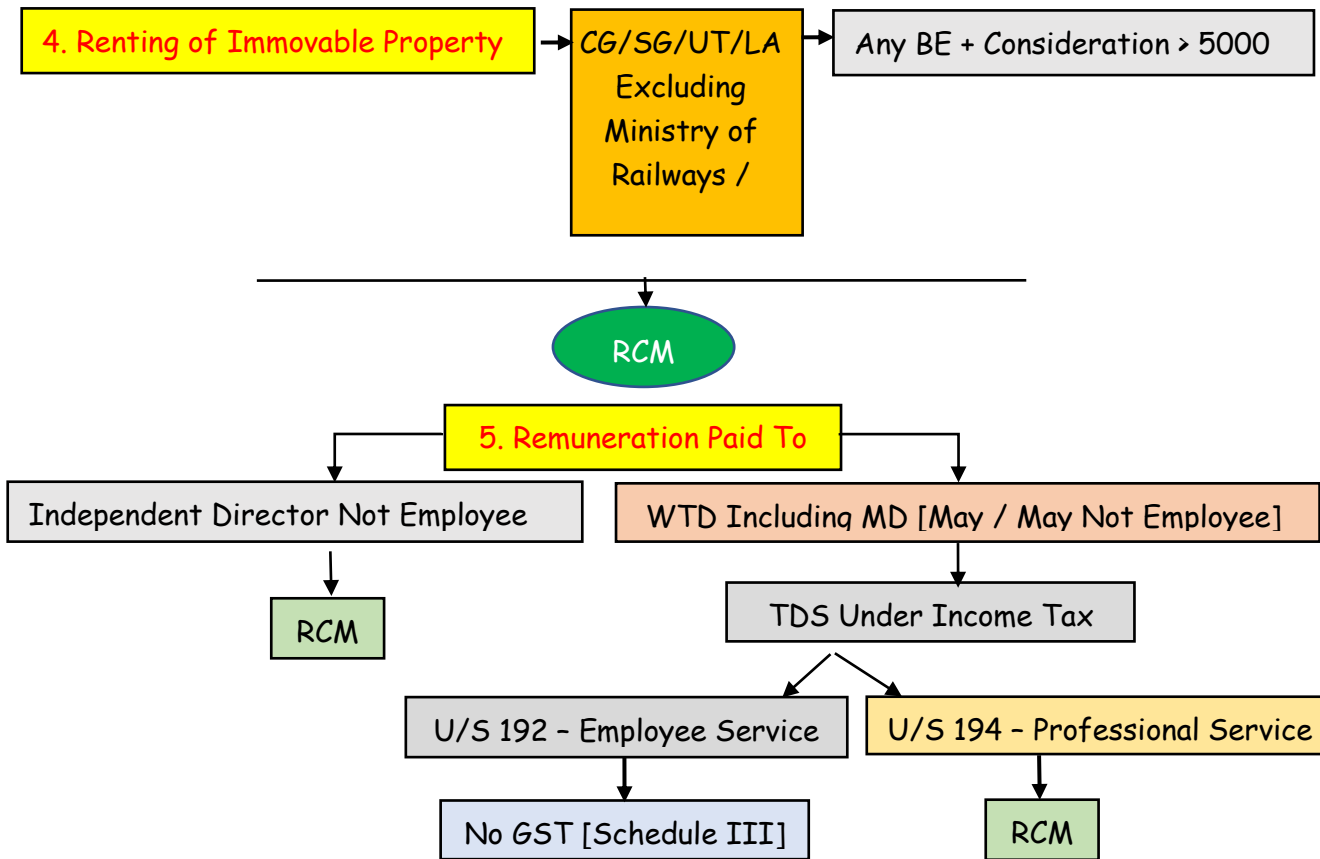
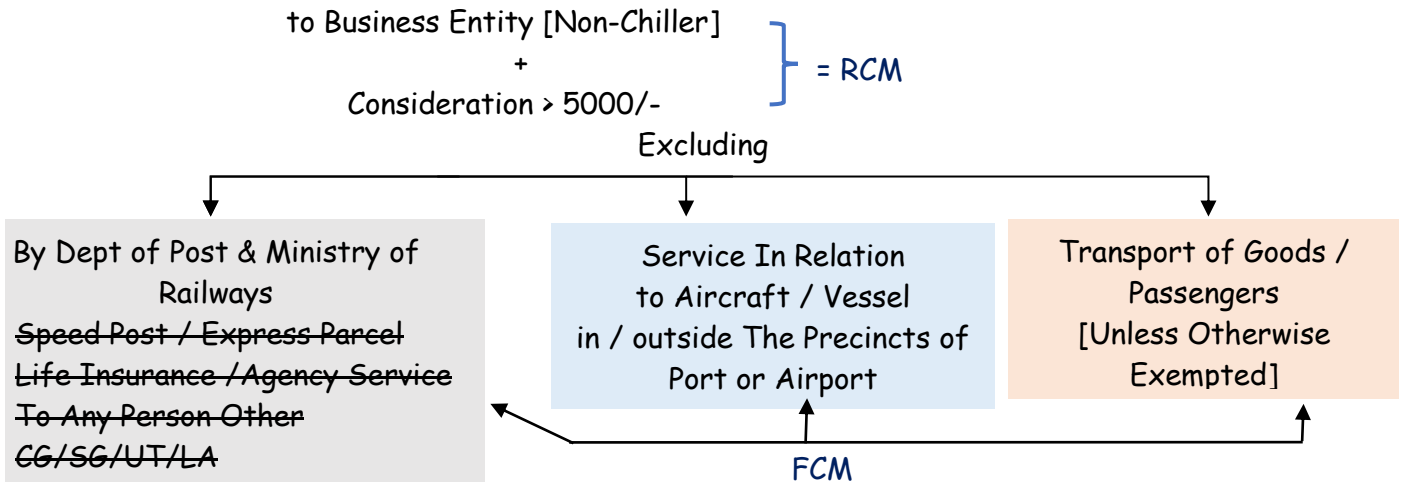
2. Services by Individual Advocate [Including Senior Advocate]

- By Firm of Advocate
 - By Arbitral Tribunal
- To ↓ } **SS = RCM**

RS - Any Business Entity (Non-Chiller Business Entity)

Chillar Business Entity - Business Entity Who is Not Liable for GSTIN as Per PFY Aggregate Turnover

3. Services by CG / SG /UT/ LA/ Parliament, and State Legislatures /Court /Tribunals



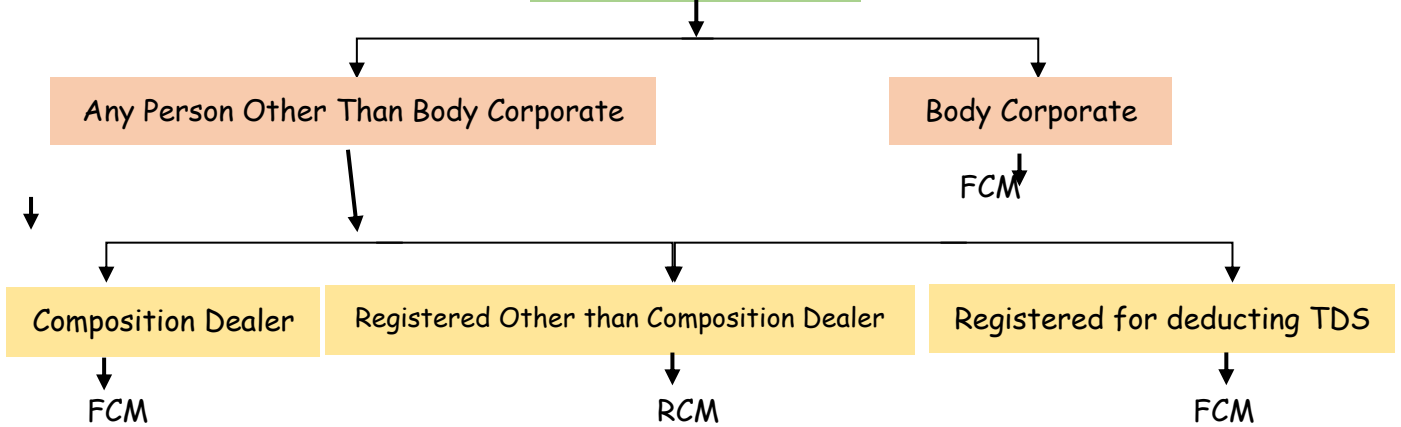
It is hereby clarified that services supplied by a director of a company/body corporate to the company/body corporate in his private/personal capacity such as services supplied by way of renting of immovable property are not taxable under RCM.



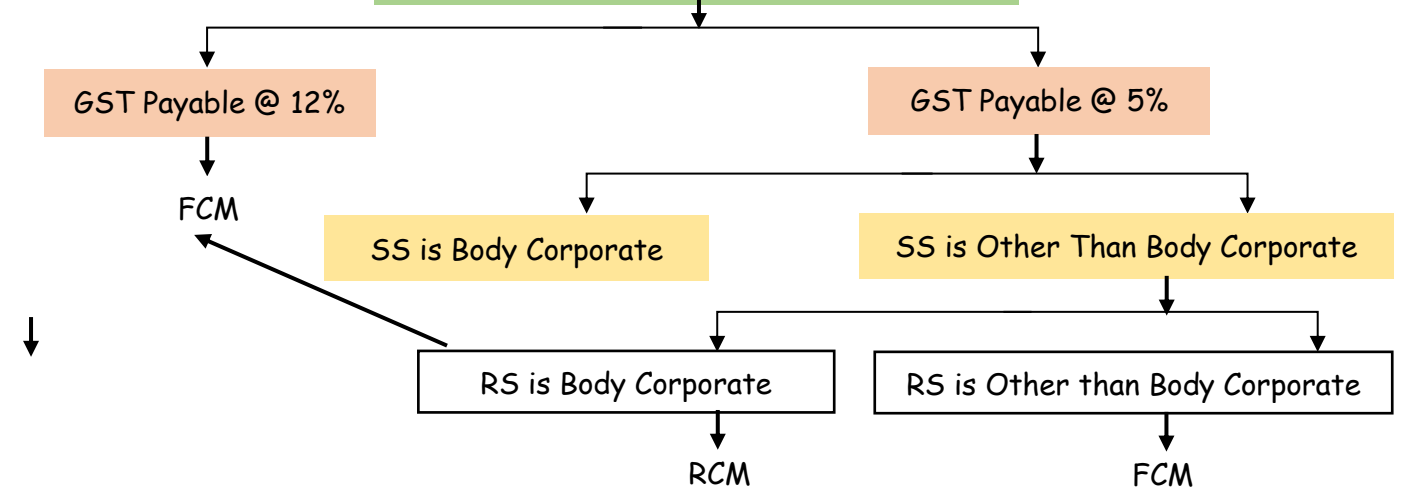
Author is Liable to Pay GST (Subject To Conditions)

- ❖ Author Has Taken GSTIN & Filed Declaration About the option & not Withdraw [in Period of one Year]
- ❖ Makes Declaration on Invoice Issued


7. Security Services




8. Services of Renting of Motor Vehicle



SN	Nature of Service	SS	RS
	Renting of Residential dwelling	Any Person	Any Register Person
9.	Transfer of Development Rights or FSI For Project Construction	Any Person	Promoter

10.	Long Term Lease of Land (At Least 30y Against Consideration in Form of Upfront Payment or Periodic Rent)	Any Person	Promoter
11.	Services of Insurance Agent	Insurance Agent	Insurance Co.
12.	Service of Recovery Agent	Recovery Agent	Bank / NBFC/ FI
13.	Transfer or Permitting Use or Enjoyment of Copyright	Music Composer, Photographer, Artist or Like	Music Co., Producer or like
14.	Services By Members of Overseeing Committee	Member of overseeing Committee Constituted By RBI	RBI
15.	Service By Individual DSA	Individual DSA	Bank NBFC
16.	Service of Business Facilitator	Business Facilitator	Banks
17.	Service of Lending of Securities 	Lender	Borrower
18	Received OIDAR (for Any Purpose other Than Commerce, Industry / Business or Profession) Non-taxable online recipient means any unregistered person receiving OIDAR in TT.	Any Person in NTT	Any Person Located In TT [Other Than Non-Taxable Online RS]
	Services of supplying online money gaming	Any person located in a non-taxable territory	Any person located in the taxable territory
19.	Transportation Of Goods By Vessel From Outside India Upto Custom Station in India	Person in NTT	Importer
ECO Shall be liable to pay GST in Following Cases			
20.	Transportation of Passenger By Radio Taxi / Motor Cab / Mini Cab / Omnibus / Motor Cycle or Any Other MV	Driver	Any Person
	Where Services by way of transportation of passenger by Omnibus through ECO and supplier of services is a Company then ECO shall not be liable to pay GST)		
21.	Accommodation in Hotels / Inns / Clubs / Compsits / Other Commercial Places	Un Registered Person	Any Person



22.	House Keeping Service	Unregistered Person	Any Person
23.	Restaurants Services Other Than Located At Specified Premises (Hotel Providing Accommodation Services \geq 7500 / Day / Unit)	Restaurants	Any Person

