



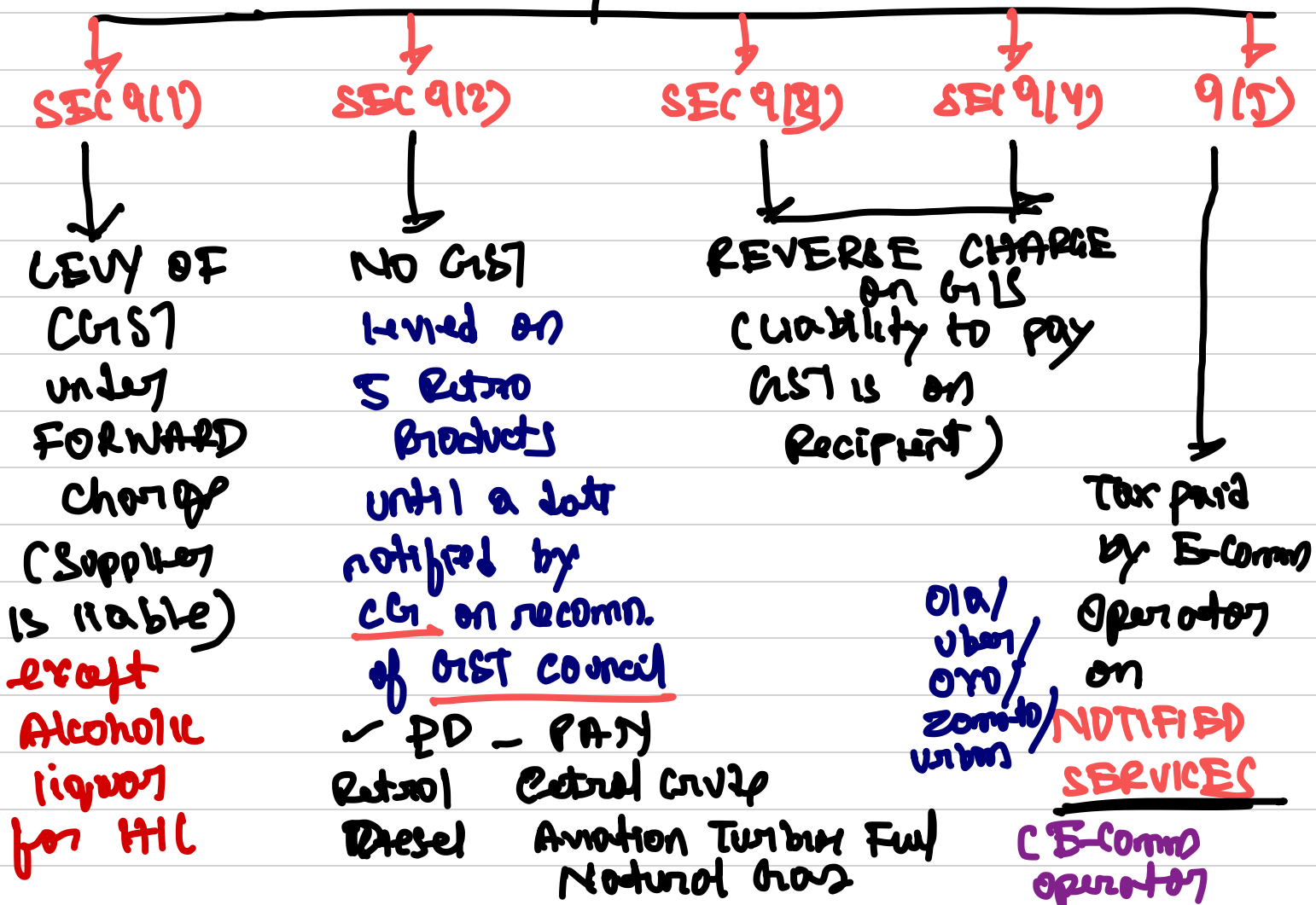
CBIC

CHARGE OF GST (CGST Act 2017)

- Sec 1 → Short title, extent & Commencement
- Sec 2 → Definitions
- Sec 3 } → Administration of GST
- Sec 4 } Not relevant x
- Sec 5 }
- 6 }
- 7 → SUPPLY + SCHED I, II, III
- 8 → Composite & Mixed Supply
- 9 → CHARGE OF GST

174

CHARGE [SEC 9]



through whom supply is taking place is liable to pay GST

REVERSE CHARGE

SEC 9(3)

Tax payable by Recipient on NOTIFIED supplies

(Notification Based)

SERVICES - NIN 13/2017

Central Tax (Rate) 1/11 28/6/17 (as amended)

SEC 9(4)

Tax payable by Registered Recipient on NOTIFIED supplies recd. from Unregistered Person

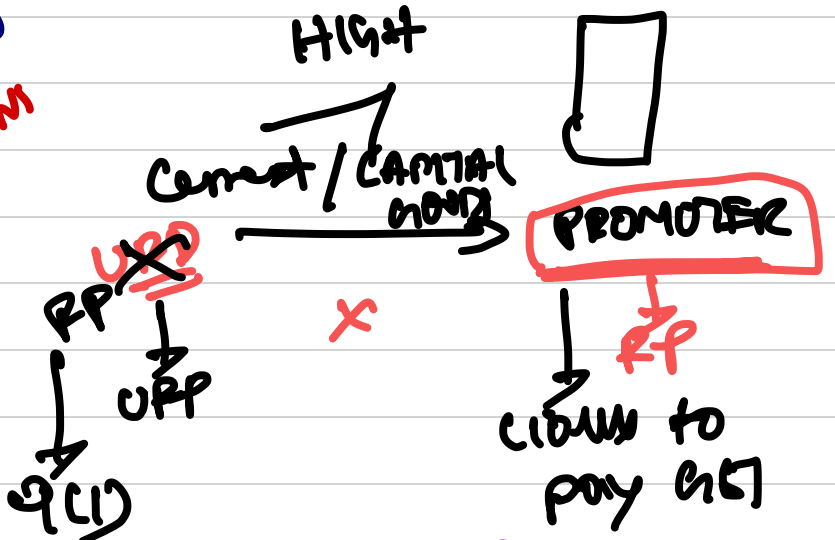
Ex. Contract & CG used in construction SERVICES

Any person to any person (Regn is not relevant unless specified) ORGANISED

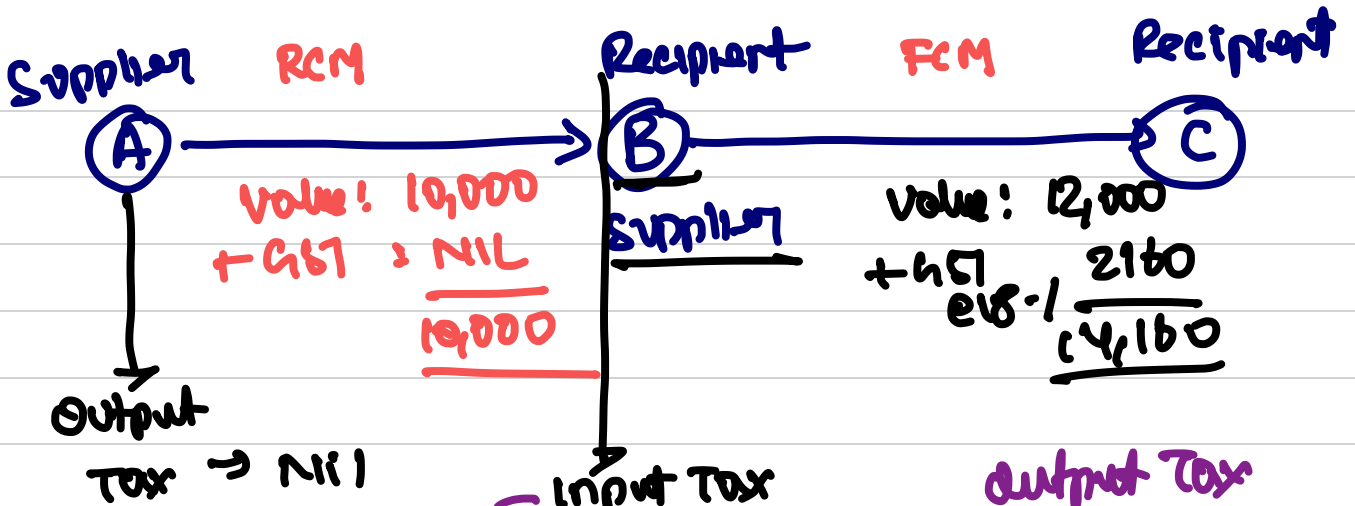
Recipient



UNREGISTERED



opening 17/3/2000 X



CANNOT be ITC used to pay Input Tax
 can be used to pay output tax

Input Tax ⇒ 15% of 10,000 = 1500
 ITC ⇒ 1500
 Tax payable under RCM

→ To be paid in CASH
 ITC ⇒ 1500 in some mth

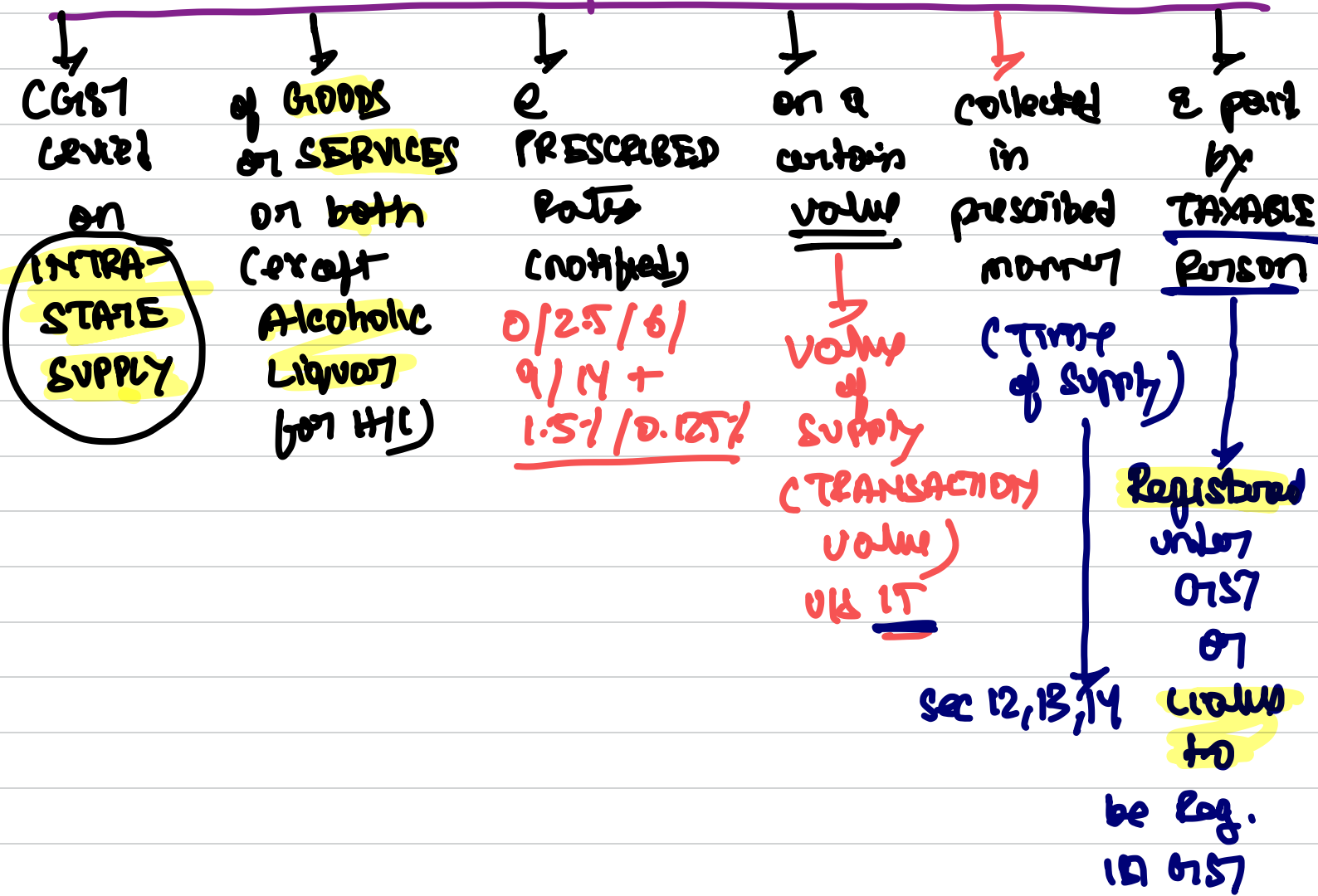
Tax pay → 1500 in CASH
1500
 ITC claimed 1500

Output Tax = 2160
 ⇒ ITC 1800
 CASH 360

2160

Tax payable under RCM should be compulsory paid in CASH & then claim as ITC in some month which can be utilised to pay output tax only.

ANALYSIS OF SEC 9(1)



CGST Act, 2017

Sec 1 → SITIE/C

Sec 2 → Definitions

3 } → Admins
4 }

→ (Inter-state Supply)

✓ 5 → Levy & Collection

[Sec 9 of CGST]

6 → Exemptions

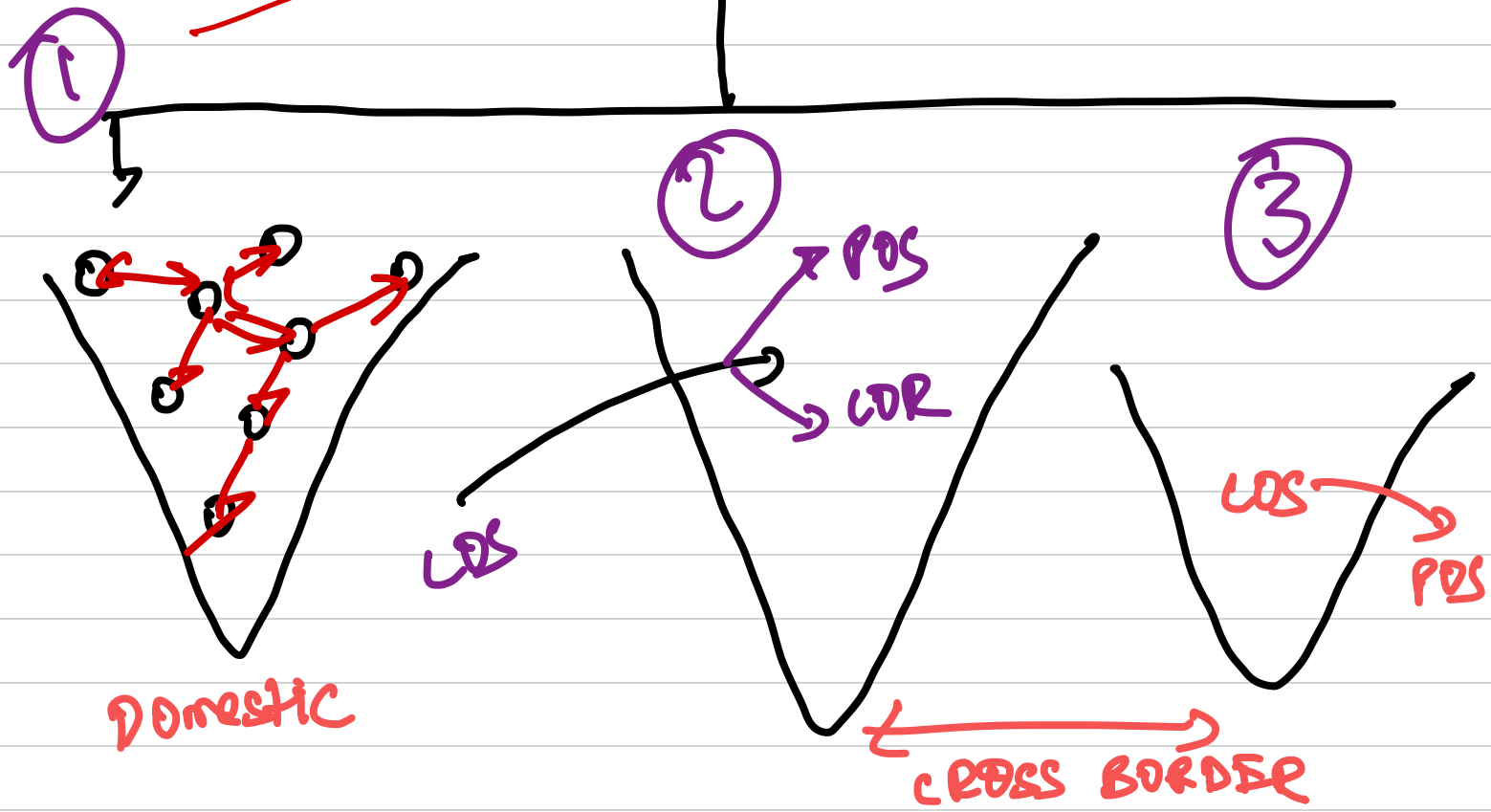
[Sec 11 of CGST]

✓ 7 → Inter State Supply

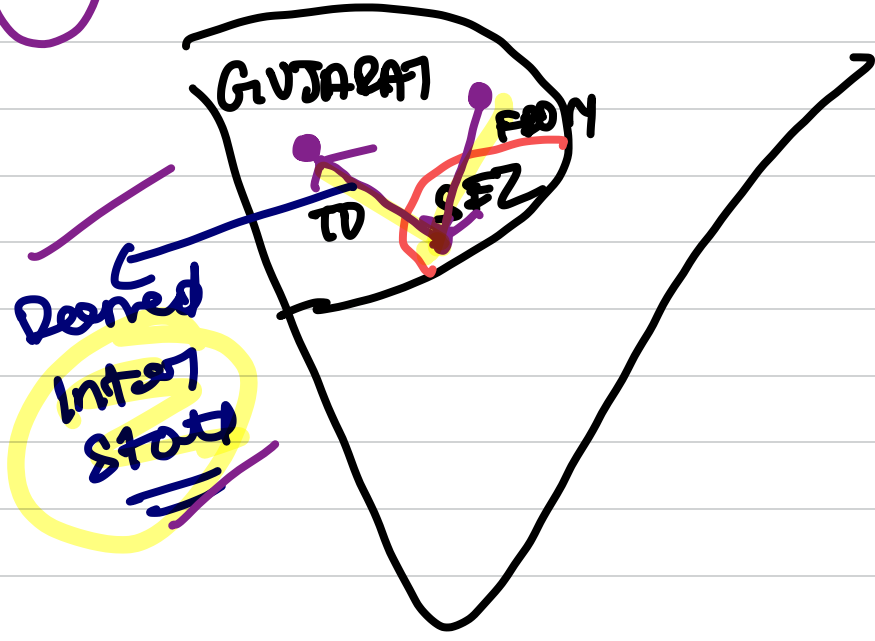
✓ 8 → Intra State Supply

9 → Supplier in Territorial
waters

10-11 → Map of Supply
-12-13 → Inter-state Supply

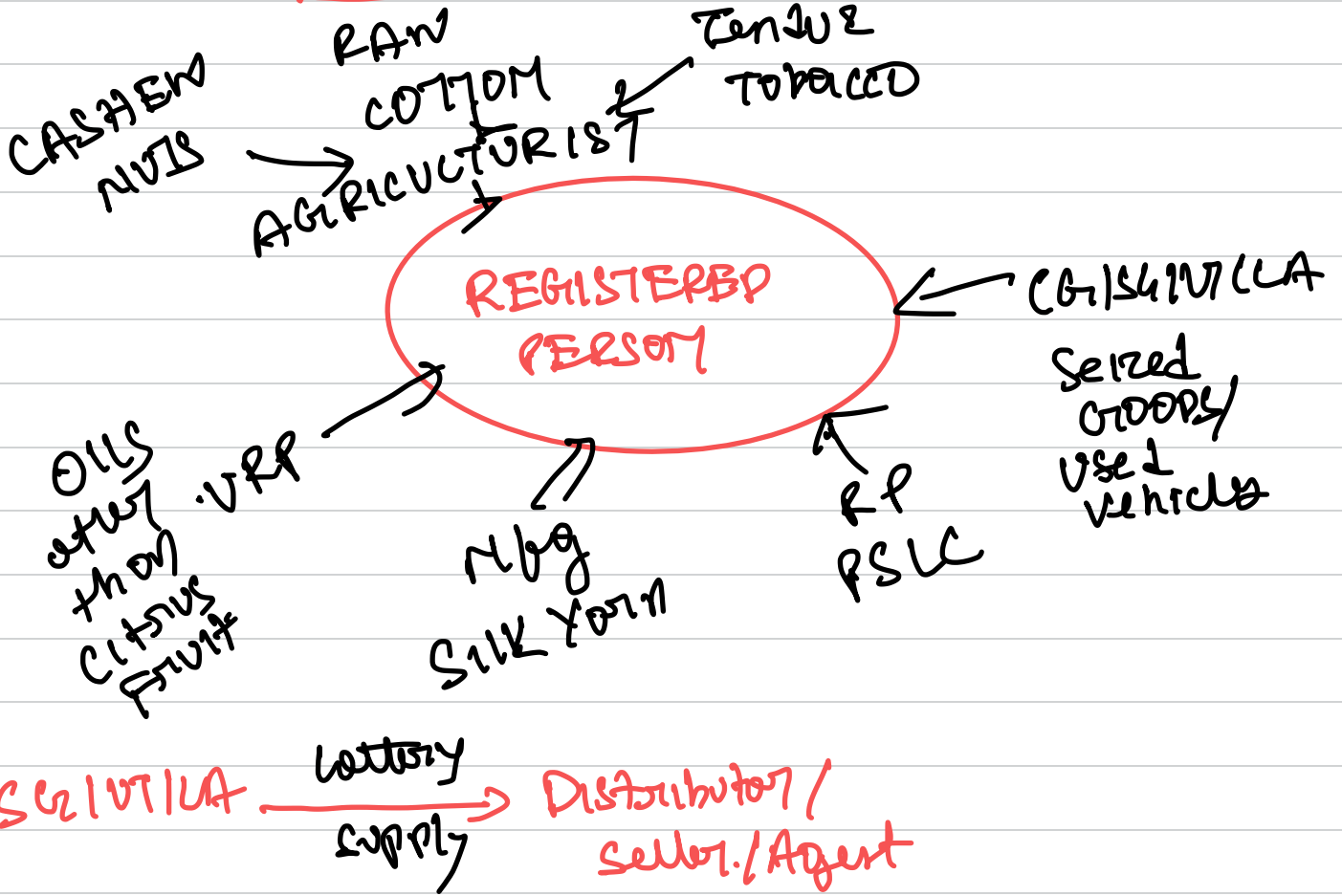


4 SEZ Suppliers



5 Any other
Suppliers
(not Interstate)

LIST OF GOODS V/S 9(B)



LIST OF SERVICES U/S 9(13)

CATEGORY

SUPPLIER

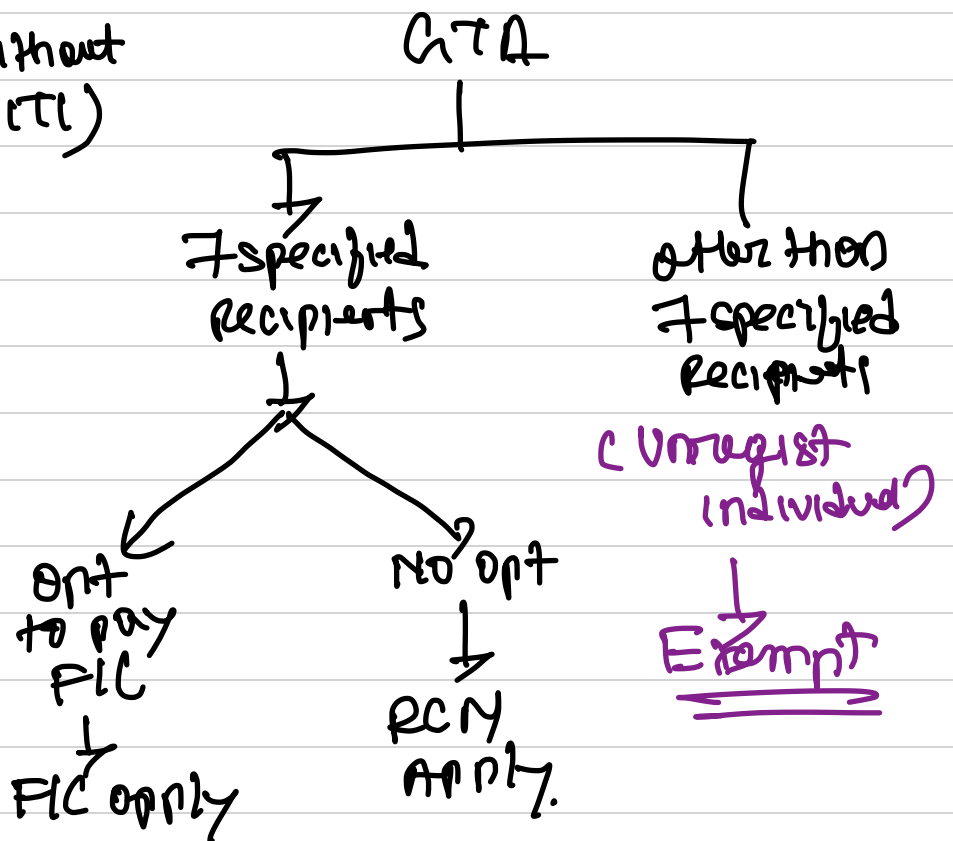
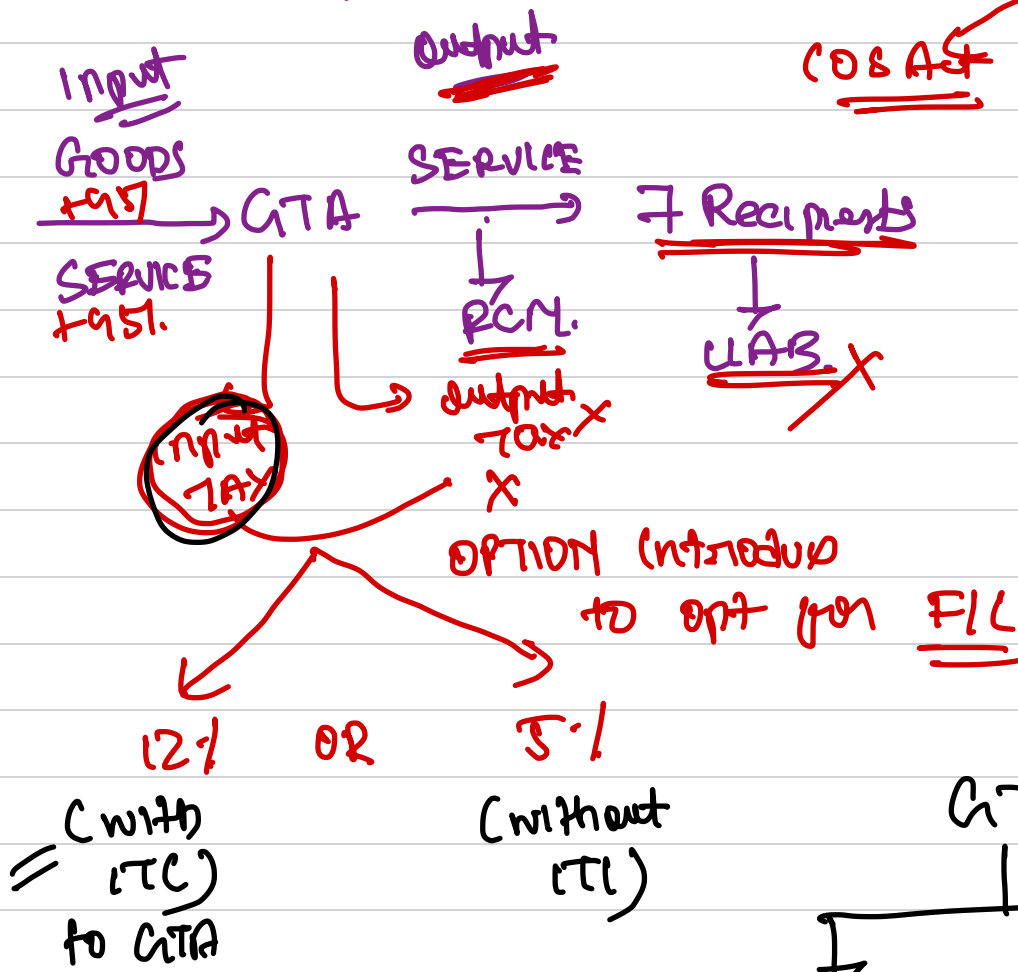
RECIPIENT

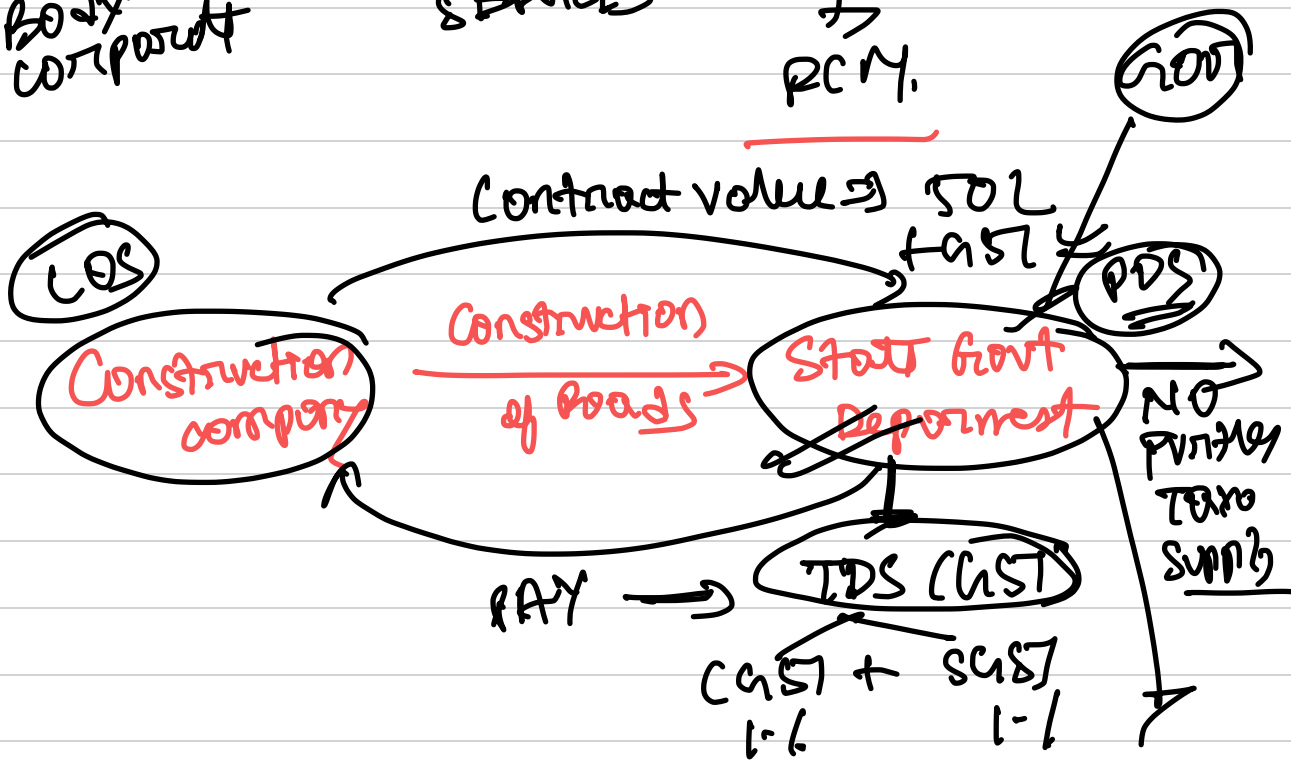
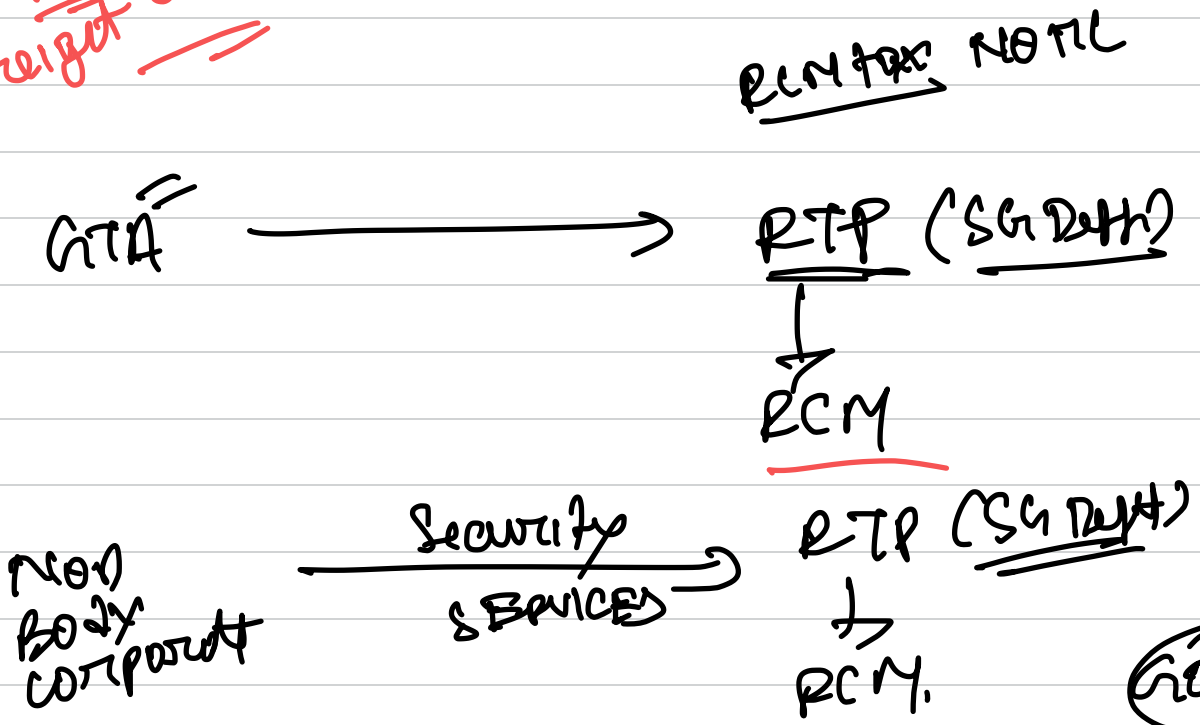
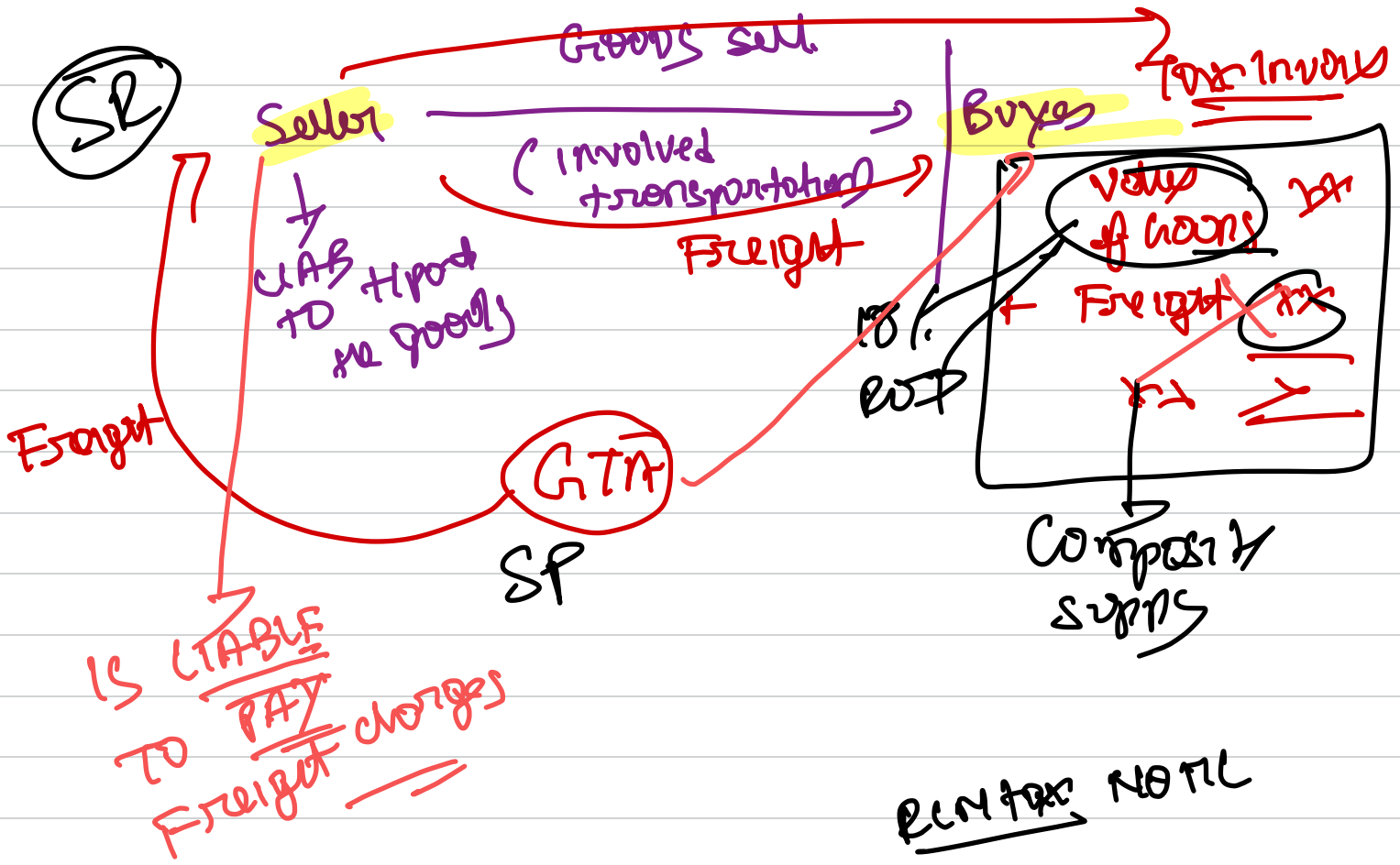
1) GTA services
(Transportation
of goods by
Road)

GOODS
TRANSPORT
AGENCY

- 1) Factory (R)
- 2) Society (R)
- 3) Co-Operat. Society
- 4) Body Corporate
- 5) Partnership Firm (P/V)
- 6) REGISTERED (ANY PERSON)
- 7) CASUAL TAXABLE PERSON (CTP)

COBAG





Sec 24
↓
compulsory
Reg 7 ⇒

leads to
leadvat
TDS

GST
Deposit

SEC 9(4)

URP

RP
(NOTIFIED)

Sec 9(4)

Notified
GOODS/
SERVICES

(HIGH
GST ITEMS)
%

3 Notified
Supply

Cement → 28%

2) Capital Goods ⇒ Specified Goods

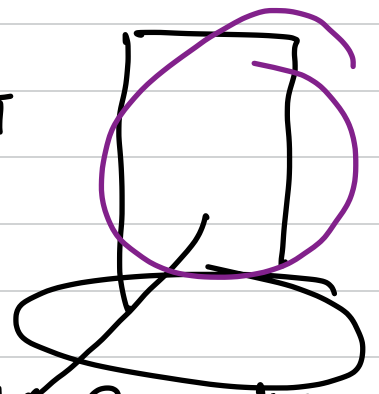
3)

Inputs

INPUT
SERVICE

Promoter

RCM



RP

80%

60%

20%

from

RP

INPUTS

ITC
INPUT
SERVICE

Immovable Property

BLOCKED
CRED

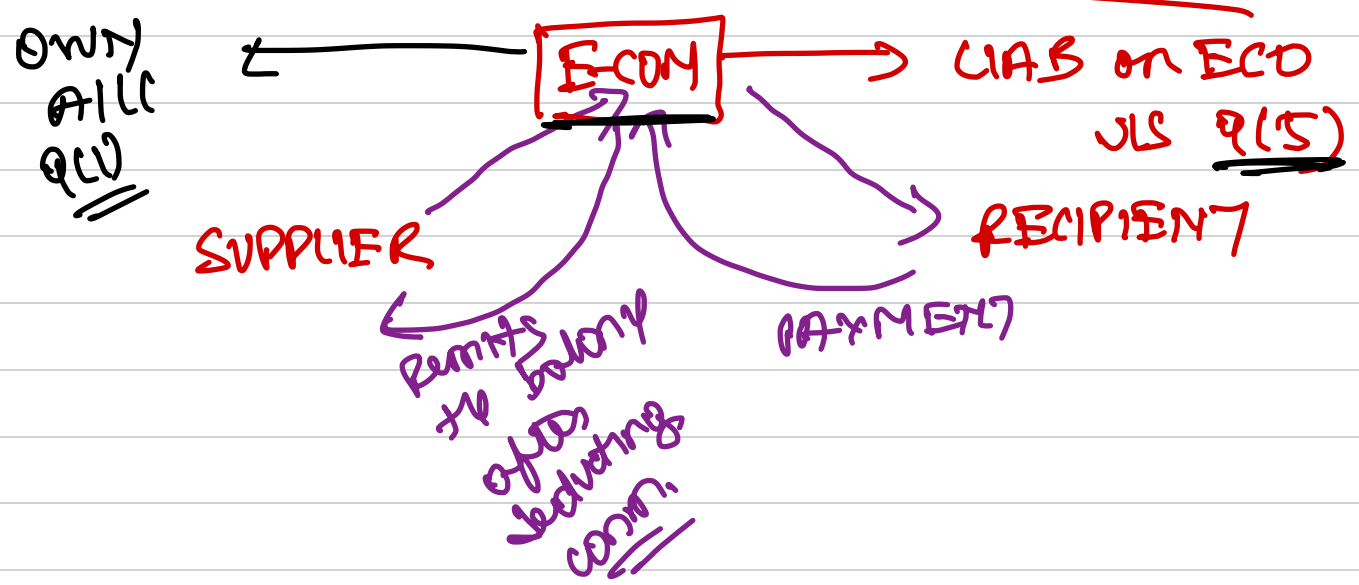
(457)
Q(1)
 Q(2)
 Q(3)
Q(4)
Q(5)

(467)
S(1)
 S(2)
 S(3)
S(4)
S(5)

PROVISO (IMPORT)
EXTRA (IMPORT)

Q(5)

TAX PAID BY ECON
ON NOTIFIED SERVICES
SUPPLIED THROUGH ECON



NOTIFIED SERVICES

Transportation
 of Passengers
 by Motor cab/
 Maxi Cab/
motor cycle

Transportation
 of Passengers
 by Omnibus
except
 when supplier
 is a company

Accommodation
 in hotels,
 lodging, inn/
 meant for
 residential
 purposes

Housekeeping services

except
 when
 S is
 Reg

Supplier
 → RP
 then sells
ECON

except when
 supplier is registered
ECON

Hotel → ECON → REC.

(BTP)

RESTAURANT SERVICES

except restaurants located
in a specified premises

(having room tariff \geq ₹7500
per unit per night)