

Reverse Charge Mechanism

(List of Notified Goods & Services)

List of Notified Goods

1. Cashew Nuts ,Not Shelled or peeled

Name of Good :

Cashew Nuts, Not shelled or peeled



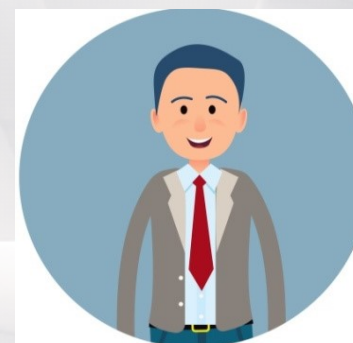
Supplier of Goods

Agriculturist
Person



Recipient of Goods

Any Registered



2. Bidi Wrapper Leaves, Tendu Leaves

Name of Good :

Bidi Wrapper Leaves, Tendu Leaves

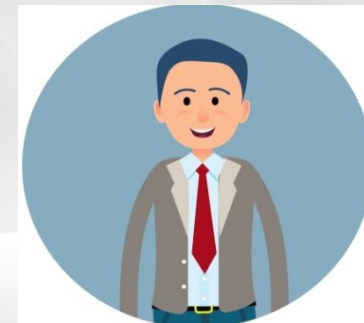
Supplier of Goods

Agriculturist
Person



Recipient of Goods

Any Registered



3. Tobacco Leaves

Name of Good :

Tobacco Leaves



Supplier of Goods

Goods

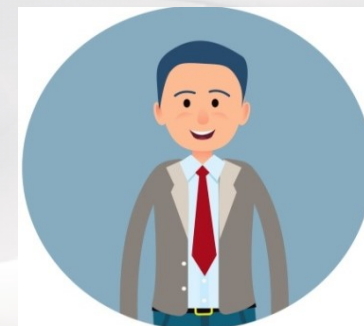
Agriculturist

Person



Recipient of

Any Registered



4. Supply of Lottery

Name of Good :

Supply of Lottery



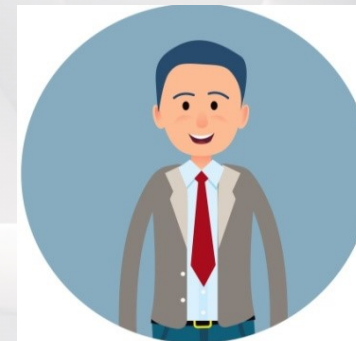
Supplier of Goods

State Govt, Union Territory or LA
Agent



Recipient of Goods

Lottery Distributor or Selling



5. Silk Yarn

Name of Good :

Silk Yarn



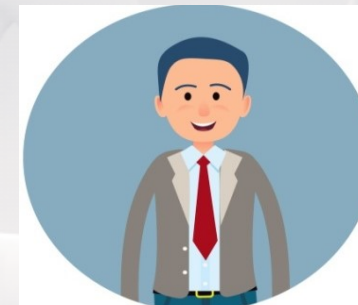
Supplier of Goods

Any Person who manufactures
Person

silk yarn from raw silk or silk worm
cocoon for supply of silk yarn.

Recipient of Goods

Any Registered



List of Notified Services

1. Import of Service

Name of Service :

Import of Service (Service provided from Non Taxable Territory)



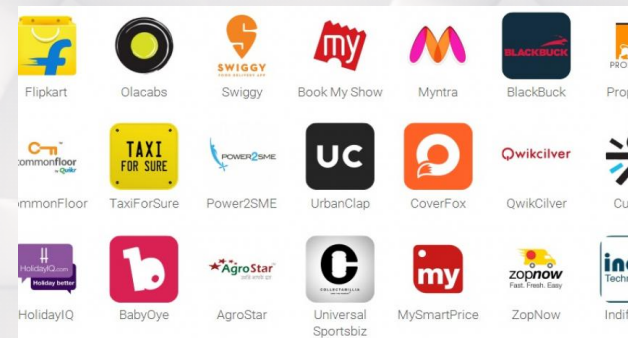
Service Provider

Foreign Party

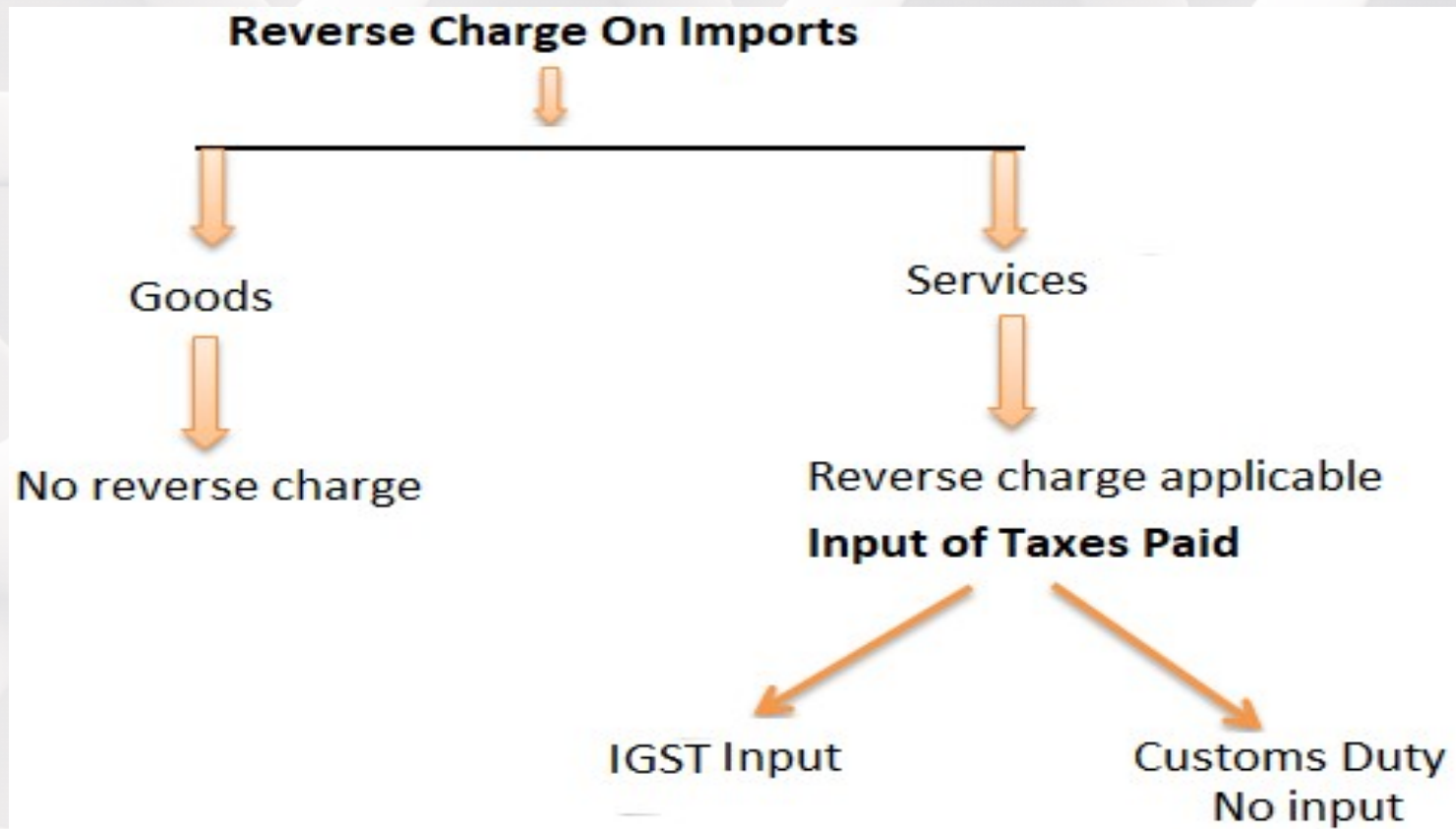


Service Receiver

Indian Company



More clarification on Imports



2. Transportation of goods by road

Name of Service :

Transport of Goods by Road(GTA)



Service Provider

Goods Transport Agency
Registered Under



Service Receiver

1. Any person

CGST, UTGST, SGST

2.Any Factory

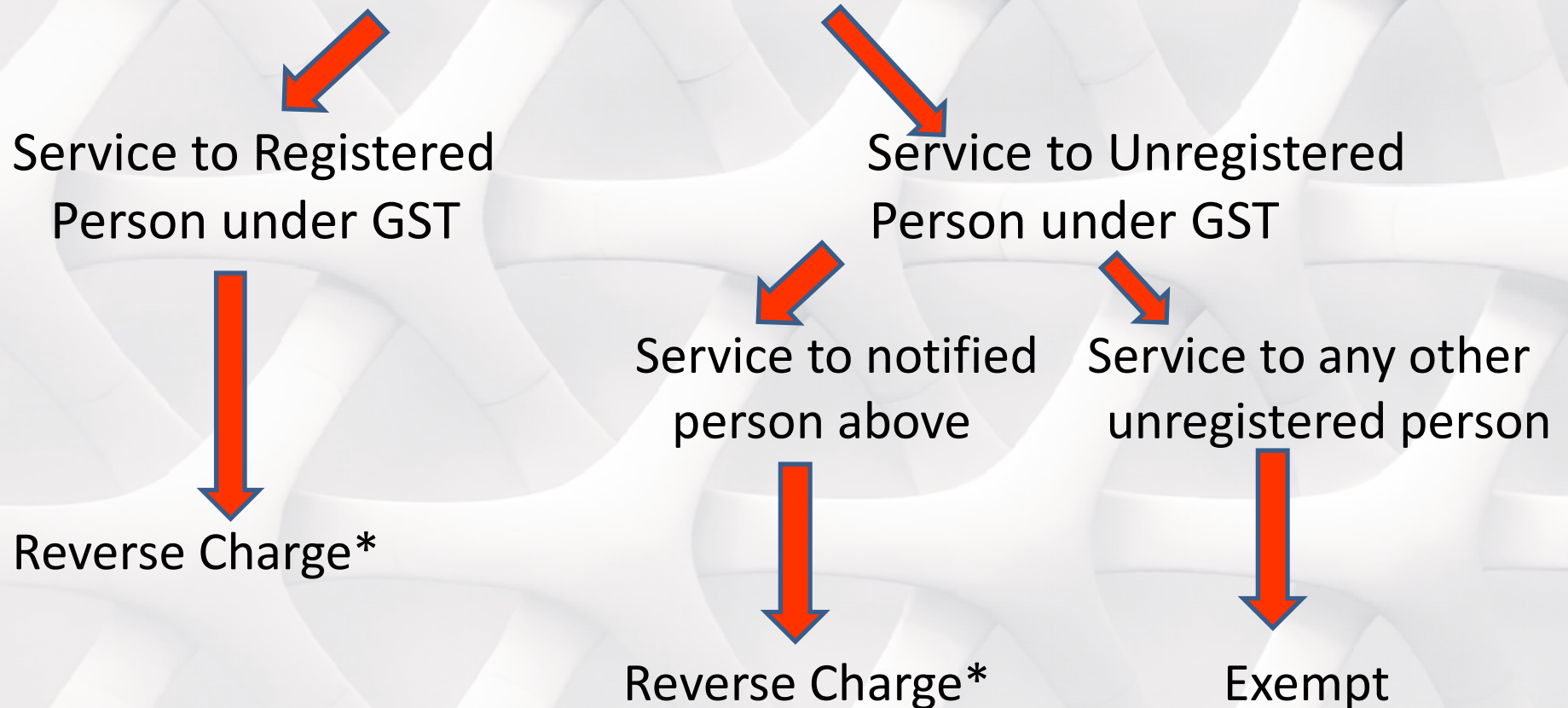
3.Any Society/Cooperative Society

Registered in India

4.Any Partnership Firm

5.Casual Taxable Person

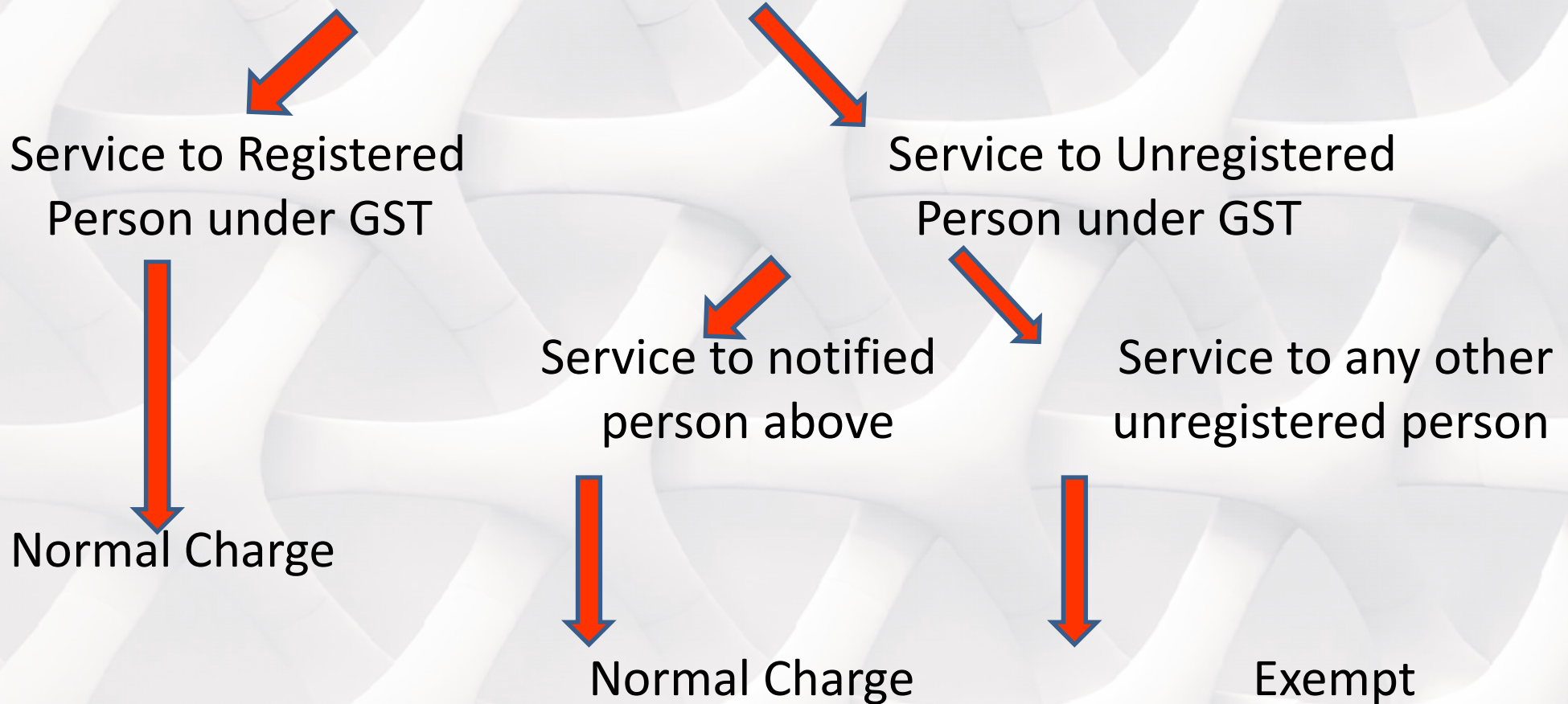
GTA SERVICES – Payment of GST @5% without full ITC of GTA.



*No Reverse Charge in following cases

1. Bill amount is less than ₹ 750.
2. Bill is of Exempted Goods

GTA SERVICES – Payment of GST @12% with full ITC of GTA.



3. Advocate/Legal Service

Name of Service :

Advocate/Legal Service



Service Provider

1. Individual Advocate
2. Senior Advocate
3. Firm of Advocate

Service Receiver

Any business Entity



4. Manpower Service

Name of Service :

Manpower Service (w. e. f. 01.04.2019)



Service Provider

Any Unregistered Person

Service Receiver

Registered Person

No RCM on Govt entities registered for TDS Pu
dealers.



n composition

5. Arbitrary Tribunal

Name of Service :

Arbitrary Tribunal



Service Provider

1. Advocate
2. Firm of Advocate

Service Receiver

Any business Entity



6. Sponsorship Service

Name of Service :
Sponsorship Service



Service Provider

Any Person

Service Receiver

Any body corporate(Company)
or Partnership

7. Service by Director

Name of Service :
Service by Director



Service Provider

Director
Corporate(Company)

Service Receiver

Any Body



8. Insurance Agent Service

Name of Service :

Insurance Agent Service



Service Provider

Insurance Agent

Service Receiver

Insurance Company



9. Recovery Agent Service

Name of Service :

Recovery Agent Service



Service Provider

Recovery Agent
Institutions



Service Receiver

Bank or Financial



10. Ocean Freight

Name of Service :

Ocean Freight



Service Provider

Foreign party

Service Receiver

Importer



IMPORTER

11. Copyright Service related to literary, dramatic, musical, artistic work.

Name of Service :

Copyright Service related to literary, dramatic, musical, artistic work.



Service Provider

1. Music composer
2. Photographer
3. Artist

Service Receiver

1. Publisher
2. Music Composer
3. Producer

12. Copyright Service

Name of Service :

Copyright Service



Service Provider

Author, who has transferred the copyright relating to original literary work to a publisher.

Service Receiver

Publisher

From 30/09/2019...No RCM if declaration given by author

13. Radio Taxi Service

Name of Service :

Radio Taxi Service



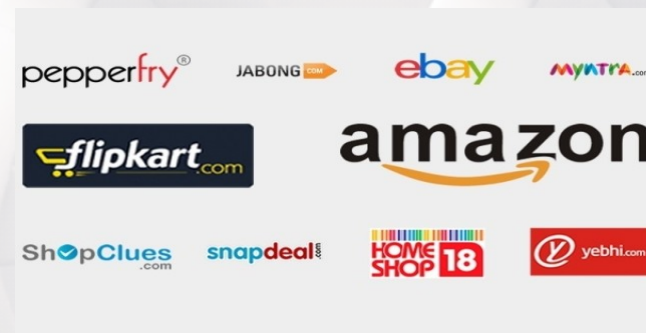
Service Provider

Taxi Driver



Service Receiver

E-Commerce Company



14. Services by Government

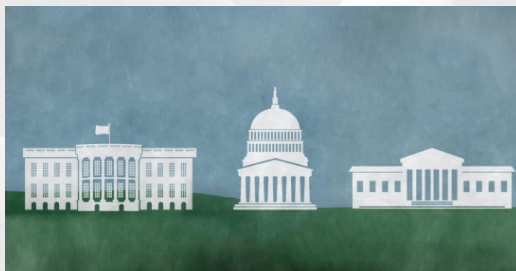
Name of Service :

All Service by Government except :

1. Renting of Immovable Property
2. Service by Department of Posts
3. Service in Relation to Aircraft or vessel
4. Service of Transport of Goods or Passengers

Service Provider

Government



Service Receiver

Business Entity



15. Renting of Immovable Property by Government

Name of Service :

Renting of Immovable Property by Government



Service Provider

Government

Service Receiver

Any person Registered
Under CGST, UTGST, SGST



16. Transfer of Development Rights of Floor Space

Index

Name of Service :

Transfer of Development Rights of Floor Space Index



Service Provider:

Any Person



Service Receiver

Promoter



S.No.	Description of Service(Construction of-)	Type Of Project	Old GST Rate		New GST Rate	
			GST Rate	Whether ITC eligible	GST Rate	Whether ITC Available
1	Affordable residential apartments	Residential Real Estate Project (RREP)	8%	Yes	1%	No
2	Residential apartments other than affordable residential		12%	Yes	5%	No
3	Commercial apartments (shops, offices, godowns etc.)		12%	Yes	5%	No
4	Affordable residential apartments		8%	Yes	1%	No
5	Residential apartments other than affordable residential	Real Estate Project (REP)	12%	Yes	5%	No
6	Commercial apartments (shops, offices, godowns etc.)		12%	Yes	12%	Yes

Affordable Housing = Residential Apartment with specified carpet area (area 60 sqm in metros/ 90 sqm in non-metros) and further with a value cap (value cap of 45 Lakhs)

Residential real estate project (RREP) is a real estate project in in which the carpet area of commercial apartments is not more than 15% of total carpet area of all apartments.

Reverse charge on Promoter



Reverse Charge u/s 9(4)



Case 1 Input +Input Service
From registered supplier <80%

Case 2 In case of purchase of cement by unregistered person

Case 3 In case of purchase of Capital Goods by unregistered person



Reverse charge u/s 9(3)



Rest all cases

17. Long Term lease

Name of Service :

Long Term lease (30 years or more)



Service Provider

Any Person



Service Receiver

Promoter



18. All services by members of the overseeing the committee

Name of Service :

All services by members of the overseeing the committee



Service Provider

Members of Overseeing Committee

Service Receiver

RBI



19. Direct Selling Agents

Name of Service :

Direct Selling Agent



Service Provider

Individual DSA

Institution

Service Receiver

NBFC/Banking



Direct Selling Agent



20. Renting of Motor Vehicle

Name of Service :

Renting of Motor Vehicle (w. e. f 01.01.2019)



Service Provider

Other than Body Corporate

Service Receiver

Body Corporate

21. Lending of Securities under securities lending scheme

Name of Service :

Lending of Securities under
securities lending scheme

Service Provider

Lender who deposits the
security

Service Receiver

Borrower who
borrows security