

Reverse charge on goods

List of goods for which tax is payable by the receiver u/s 9(3)				
Sl. No.	HSN code	Description	Supplier	Recipient
1.	0801	Cashew nuts, not shelled or peeled	Agriculturist	Any registered person
2.	1404 90 10	Bidi wrapper leaves (tendu)	Agriculturist	Any registered person
3.	2401	Tobacco leaves	Agriculturist	Any registered person
3A	3301 24 00, 3301 25 10, 3301 25 20, 3301 25 30, 3301 25 40, 3301 25 90	Following essential Oils other than those of Citrus fruit namely: <ul style="list-style-type: none"> • Peppermint (Mentha piperita) • Other mints: Spearmint oil (ex-mentha spicata), Water mint-oil (ex-mentha aquatic), Horsemint oil (ex-mentha sylvestries), Bergament oil (ex-mentha citrate), Mentha arvensis 	Any unregistered person	Any registered person
4.	5004 to 5006	Silk yarn	Manufacturer silk yarn from raw silk or silk worm cocoons	Any registered person
4A.	5201	Raw Cotton	Agriculturist	Any registered person
5.	-	Supply of lottery [Circular No.]	State Government, Union Territory or any local	Lottery distributor or selling agent

		06/06/2017/CGST	authority	
6.	Any chapter	Used vehicles, seized and confiscated goods, old and used goods, waste and scrap	Central Government, [excluding Ministry of Railways (Indian Railways)], State Government, Union territory or a local authority	Any registered person
7.	Any Chapter	Priority Sector Lending Certificate	Any registered person	Any registered person

List of Goods received from an unregistered supplier for which tax is payable by the receiver u/s 9(4)

Sl. no.*	Description	Service receiver
1	Any goods which constitute the shortfall from the minimum value of goods required to be purchased by a promoter for construction of project, in a financial year (or part of the financial year till the date of issuance of completion certificate or first occupation, whichever is earlier) as prescribed at items (i), (ia), (ib), (ic) and (id) against serial No. 3 in Notification No. 8/2017 as amended.	Promoter
2	Cement (under chapter 2523 in first schedule to the Customs Tariff Act, 1975 (51 of 1975))	Promoter
3	Capital goods (under first schedule to the Customs Tariff Act, 1975 (51 of 1975)) supplied for construction of a project on which tax is payable or paid at the rate prescribed for items (i), (ia), (ib), (ic) and (id) against serial number 3 in Notification No.8/2017 as amended.	Promoter

Reference:

[Notification No.4/2017- Central Tax \(Rate\)](#)

[Notification No.4/2017- Integrated Tax \(Rate\)](#)

[Notification No.36/2017- Central Tax \(Rate\)](#)

[Notification No.43/2017- Central Tax \(Rate\)](#)

[Notification No. 37/2017- Integrated Tax \(Rate\)](#)

[Notification No. 45/2017- Integrated Tax \(Rate\)](#)

[Notification No.12/2018- Integrated Tax \(Rate\)](#)

[Notification No. 07/2019- Integrated Tax \(Rate\)](#)

[Notification No.23/2019- Integrated Tax \(Rate\)](#)

[Notification No.14/2022- Integrated Tax \(Rate\)](#)

[Notification No. 19/2023- Integrated Tax \(Rate\)](#)

[Supply u/s 9\(3\)](#)

[Supply to un-regd. person u/s 9\(4\)](#)