

Reverse charge on services

List of services for which 100% of tax is payable by the receiver u/s 9(3) of CGST Act and 5(3) of IGST Act

Sl. no.*	Service provider	Service	Service receiver
1	Person in non-taxable territory	Any services	Person in taxable territory other than non-assessee online recipient (OIDAR)
2	<p>Goods transport agency (GTA) Note: Not applicable for services provided to:</p> <ul style="list-style-type: none"> • Department/ Establishment of Govt./ Local authority/ Govt. agencies registered under u/s 51 • In case of registered supplier, if supplier has issued Invoice charging GST and made a declaration in Annexure III 	Transportation of goods by road	<ul style="list-style-type: none"> ▶ Factory under the Factories Act, 1948 ▶ Registered Society ▶ Co-op society ▶ Person registered under CGST/ SGST/ UTGST Act ▶ Body corporate established, by or under any law ▶ Partnership firm including AOP whether registered or not ▶ Casual taxable person
3	An individual advocate or firm of advocates	Legal services provided directly or indirectly	Business entity
4	Arbitral tribunal	Any services	Business entity
5	Any person	Sponsorship services	Body corporate or partnership firm
6	Government or local authority	<p>Any services except:</p> <ul style="list-style-type: none"> ▶ Renting of immovable property ▶ Services by the 	Business entity

		<p>Department of Posts and Ministry of Railways (Indian Railways)</p> <ul style="list-style-type: none"> ▶ Services in relation to an aircraft or a vessel, inside or outside port or airport ▶ Transport of goods or passengers 	
6A	Government excluding the Ministry of Railways (Indian Railways) or local authority	Renting of immovable property	Any person registered under the CGST Act, 2017 read with 20(v) of IGST Act, 2017.
6AA	Any person	Renting of residential dwelling [Not applicable where registered person is a proprietor and rents the residential dwelling in his personal capacity for use as his own residence, as it is exempt]	Any Registered person
6B	Any person	Transfer of development rights or Floor Space Index (FSI) (including additional FSI) for construction of a project	Promoter
6C	Any person	Long term lease of land (30 years or more) against consideration in the form of upfront amount and/or periodic rent for construction of a project	Promoter
7	Director of company or a	Any services	Said company or the body

	body corporate		corporate
8	Insurance agent	Any services	Any person carrying on insurance business
9	Recovery agent	Any services	Banking company or financial institution or NBFC
10	Person in non-taxable territory (omitted w.e.f 01-Oct-23 - Notification no. 13/2023)	Transportation of goods by vessel from place outside India up to customs station of clearance in India	Importer as defined u/s 2(26) of the Customs Act, 1962, located in taxable territory.
11	Music Composer, photographer, artist, etc.	Transfer or permitting the use or enjoyment of a copyright relating to original dramatic, musical or artistic works	Music company, producer, etc.
11A	Author (Not applicable if author is a registered person who pays tax u/s 9(1) of CGST act made a declaration in Annexure II - Notification No. 21/2019)	Transfer or permitting the use or enjoyment of a copyright relating to original literary works to a publisher	Publisher
12	Members of Overseeing Committee constituted by RBI	Any services	Reserve Bank of India (RBI)
13	Individual Direct Selling Agents (DSAs) other than a body corporate, partnership or limited liability partnership firm.	Any services	A banking company or a non-banking financial company
14	Business facilitator (BF)	Any services	Banking company

15	Agent of business correspondent	Any services	Business correspondent (BC)
16	Any person other than a body corporate	Security services (supply of security personnel) Note: Not applicable for i) Department/ Establishment of Govt./ local authority/ Govt. agencies registered u/s 51 ii) Person paying tax u/s 10	Registered person
17	Any Person other than a Body Corporate	Renting of passenger carrying motor vehicles where consideration is inclusive of fuel cost and invoice is not issued charging CGST @ 6% (IGST @ 12%) Notification No. 28/2019-Integrated Tax (Rate)	Any Body corporate
18	Lender	Lending of securities under Securities Lending Scheme, 1997.	Borrower

List of services received from an unregistered supplier for which tax is payable by the receiver u/s 9(4) of CGST Act and 5(4) of IGST Act

Sl. no.*	Service	Service receiver
1	Any services [except granting of development rights, long term lease of land or FSI] which constitute the shortfall from the minimum value of services 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	Promoter

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 .	
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Explanation: (a)The person who pays or is liable to pay freight for the transportation of goods by road in goods carriage shall be treated as the person who receives the service

(b) "Body Corporate" has the same meaning as given u/s 2(11) of the Companies Act, 2013

(c) The business entity who is litigant, applicant or petitioner shall be treated as the person who receives the legal services

(d) A LLP formed and registered under Limited Liability Partnership Act, 2008 shall be considered as a partnership firm or a firm.

(e) "Insurance agent" shall have the same meaning as assigned to it 2 (10) of the Insurance Act, 1938

(f) "Renting of immovable property" includes letting, leasing, licensing or other similar arrangements in respect of immovable property.

(g) "Apartment" shall have the same meaning as assigned to it u/s 2(e) of the Real Estate (Regulation and Development) Act, 2016

(h) "Promoter" shall have the same meaning as assigned to it u/s 2(zk) of the Real Estate (Regulation and Development) Act, 2016

(i) "project" shall mean Real Estate Project (REP) or a Residential Real Estate Project (RREP)

(j) "Real Estate Project (REP)" shall have the same meaning as assigned to it u/s 2(zn) of the Real Estate (Regulation and Development) Act, 2016 (16 of 2016).

(k) "Residential Real Estate Project (RREP)" shall mean a REP in which the carpet area of the commercial apartments is not more than 15% of the total carpet area of all the apartments in the REP.

(l) "Floor Space Index (FSI)" means the ratio of a building's total floor area to the size of the piece of land upon which it is built.

* Sl. No. given in the table are as per IGST notification referred below

Reference:

[Notification No. 10/2017- Integrated Tax \(Rate\)](#)

[Notification No. 22/2017- Integrated Tax \(Rate\)](#)

[Notification No. 34/2017- Integrated Tax \(Rate\)](#)

[Notification No. 03/2018- Integrated Tax \(Rate\)](#)

[Notification No. 16/2018- Integrated Tax \(Rate\)](#)

[Notification No. 30/2018- Integrated Tax \(Rate\)](#)

[Notification No. 05/2019- Integrated Tax \(Rate\)](#)

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

[Notification No. 21/2019- Integrated Tax \(Rate\)](#)

[Notification No. 28/2019- Integrated Tax \(Rate\)](#)

[Notification No. 05/2022- Integrated Tax \(Rate\)](#)

[Notification No.15/2022- Integrated Tax \(Rate\)](#)

[Notification No. 17/2023-Integrated Tax \(Rate\)](#)

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

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