

Ref-Jan/GST/04

Date: 07/01/2019

To,
GST Cell
Office of PFA, HQ
G.M. Building
West Central Railway
Jabalpur (MP)

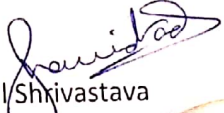
Subject: Security Services under Reverse Charge Mechanism
Ref: Notification No. 29/2018-Central Tax (Rate) dated 31st December, 2018

Dear Sir,

Central Government vide the above referred notification has included following services under Reverse Charge Mechanism w.e.f. 01st Day of January 2019:-

- Security services (services provided by way of supply of security personnel) provided to a registered person:
Provided that nothing contained in this entry shall apply to, -
(i)(a) a Department or Establishment of the Central Government or State Government or Union territory; or
(b) local authority; or
(c) Governmental agencies;
which has taken registration under the Central Goods and Services Tax Act, 2017 (12 of 2017) only for the purpose of deducting tax under section 51 of the said Act and not for making a taxable supply of goods or services; or (ii) a registered person paying tax under section 10 of the said Act.
- Recipient of such services, provided by any person other than a body corporate to a registered person shall be liable to pay tax on such services under reverse charge mechanism.
- Hence, Indian Railways shall be liable to pay tax on receipt of Security services (services provided by way of supply of security personnel) provided by any person other than a body corporate.

For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)