

RAHUL & CO

CHARTERED ACCOUNTANTS

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Ref-Feb/GST/01

Date: 01/02/2019

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

Subject: Withdrawal of provision related to Reverse Charge mechanism.
Ref :- Notification No. 01/2019 – Central Tax (Rate) dated 29th January, 2019.

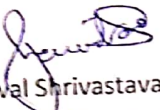
Sir,

Through above mentioned notification, the Central Board of Indirect taxes & Customs has notified that Exemption from tax under 'Reverse Charge Mechanism (RCM)' under GST stands rescinded w.e.f. February 01, 2019 in respect of Purchases of Goods and Services from Unregistered Dealers.

Consequently Notification No. 8/2017-Central Tax (Rate), dated the 28th June, 2017, and Notification No. 32/2017-Integrated Tax (Rate), dated the 13th October, 2017, have been rescinded.

Hence on the basis above mentioned provision, provisions related to Reverse Charge Mechanism shall not be applicable on supply received from unregistered person by the registered person, until further notified by the Central Government.

For, Rahul & Co.
Chartered Accountants


Dhawal Shrivastava
(Authorized Signatory)