

RAHUL & CO
CHARTERED ACCOUNTANTS

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Ref.-OCT/GST/24

Date: 17/10/2017

To,
GST CELL,
HQ, FA & CAO Office,
G.M. Building,
West Central Railway,
Jabalpur (MP)

Subject: Deferment of Reverse Charge mechanism (RCM) till 31/03/2018.

Ref: - IGST Notification No 32/2017 dated 13.10.2017

Sir,

With respect to the above cited subject, as per Notification No.32/2017, Dated 13/10/2017, the Central Government have exempted till 31/03/2018, the inter-State supply of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the integrated tax leviable thereon under sub-section (4) of section 5 of the said Act.

Section 5 sub section (4) of the IGST act 2017, reproduced hereunder for reference:-

"The integrated tax in respect of the supply of taxable goods or services or both by a supplier, who is not registered, to a registered person shall be paid by such person on reverse charge basis as the recipient and all the provisions of this Act shall apply to such recipient as if he is the person liable for paying the tax in relation to the supply of such goods or services or both."

Hence all the inter-State supplies of goods or services or both received by a registered person from any supplier, who is not registered under GST Act shall be exempted from reverse charge till 31st March, 2018.

Thanks and regards
For, Rahul & Co.
Chartered Accountants

CS Dhawal Shrivastava
(Authorized Signatory)

Encl:-

1. Notification No. 32/2017 – Integrated Tax (Rate)

[To be published in the Gazette of India, Extraordinary, Part II, Section 3, Sub-section (i)]

**Government of India
Ministry of Finance
Department of Revenue
Central Board of Excise and Customs**

Notification No. 32/2017 – Integrated Tax (Rate)

New Delhi, the 13th October, 2017

G.S.R. (E).- In exercise of the powers conferred by sub-section (1) of section 6 of the Integrated Goods and Services Tax Act, 2017 (13 of 2017), the Central Government, on being satisfied that it is necessary in the public interest so to do, on the recommendations of the Council, hereby exempts the inter-State supply of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the integrated tax leviable thereon under sub-section (4) of section 5 of the said Act.

2. The exemption contained in this notification shall apply to all registered persons till the 31st day of March, 2018.

[F. No.349/74/2017-GST (Pt.)]

(Ruchi Bisht)

Under Secretary to the Government of India