RAHUL & CO
CHARTERED ACCOUNTANTS

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Ref.-MAR/GST/09 Date: 28/03/2018

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

Subject: Deferment of Reverse Charge mechanism (RCM) till 30/06/2018.
Ref: Notification No.10/2018 Central Tax (Rate) dated 23/03/2018
Notification No. 11/2018-Integrated Tax (Rate) dated 23/03/2018

Sir,

With respect to the above cited subject, as per Notification No.10/2018, Dated 23/03/2018, Central Government, have extend exemption till the 30th day of June , 2018, on supplies of goods or services or both received by a registered person from any supplier, who is not registered, from the whole of the central tax leviable thereon under sub-section (4) of section 9 of the Central Goods and Services Tax Act, 2017 (12 of 2017).

Section 9 sub section (4) of the CGST act 2017, reproduced hereunder for reference:-

"The central 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, it can be concluded that GST under reverse charge mechanism shall not be applicable in respect of transactions pertaining to supplies by an unregistered person to registered person, as per section 9(4) of CGST Act, 2017.

Thanks and regards
For, Rahul & Co.
Chartered Accountants

Dhawal Shrivastava
(Authorized Signatory)

W.C.R.